APPROPRIATION ACCOUNTS

2004-2005

GOVERNMENT OF TAMIL NADU

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APPROPRIATION ACCOUNTS

2004-2005

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GOVERNMENT OF TAMIL NADU

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Tamil Nadu for the year 2004-2005 presents the accounts of sums expended in the year ended 31st March 2005, compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts -

'O'	stands for original grant or appropriation.
'S'	stands for supplementary grant or appropriation.
'R'	stands for reappropriation, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

Summary of Appropriation Accounts

Number and title of grant or appropriation (1)	Total grant or appropriation (2)	Expenditure (3)	Saving (4)	Excess (Actual excess in rupees) (5)
	(In Thousands of Rupees)			
1. State Legislature				
Revenue				
Charged	28,09	34,36	..	6,27 (6,27,437)
Voted	13,66,97	11,32,01	2,34,96	..
2. Governor and Council of Ministers				
Revenue				
Charged	2,79,59	2,71,96	7,63	..
Voted	13,22,06	10,77,57	2,44,49	..
3. Administration of Justice				
Revenue				
Charged	34,51,99	30,59,12	3,92,87	..
Voted	1,42,54,04	1,33,73,31	8,80,73	..
Capital				
Voted	31,85	..	31,85	..
4. Adi Dravidar and Tribal Welfare Department				
Revenue				
Charged	4,00,01	2,05,58	1,94,43	..
Voted	4,11,77,38	3,83,28,50	28,48,88	..
Capital				
Voted	60,30,91	60,06,75	24,16	..
Loans				
Voted	25,00	2,84	22,16	..
5. Agriculture Department				
Revenue				
Charged	13,14	7,54	5,60	..
Voted	9,29,09,43	8,73,88,27	55,21,16	..
Capital				
Voted	16,13,19	14,51,89	1,61,30	..

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)	Total grant or appropriation (2)	Expenditure (3)	Saving (4)	Excess (Actual excess in rupees) (5)
	(In Thousands of Rupees)			
6. Animal Husbandry and Fisheries Department - Animal Husbandry				
Revenue				
Charged	95	91	4	..
Voted	1,66,73,58	1,48,77,72	17,95,86	..
Capital				
Voted	17,51	14,46	3,05	..
7. Animal Husbandry and Fisheries Department - Fisheries				
Revenue				
Charged	5	..*	5	..
Voted	75,25,32	66,88,17	8,37,15	..
Capital				
Voted	4,93,02	1,93,45	2,99,57	..
8. Animal Husbandry and Fisheries Department - Dairy Development				
Revenue				
Charged	1	..	1	..
Voted	13,02,39	11,37,05	1,65,34	..
9. Backward Classes, Most Backward Classes and Minorities Welfare Department				
Revenue				
Charged	7	..	7	..
Voted	2,23,28,03	1,99,49,00	23,79,03	..
Capital				
Voted	6,14,43	3,93,40	2,21,03	..
10. Commercial Taxes Department - Commercial Taxes				
Revenue				
Charged	2	..	2	..
Voted	3,22,08,75	3,12,06,33	10,02,42	..

* Rs.416/- (Rupees Four hundred and Sixteen only)

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)	Total grant or appropriation (2)	Expenditure (3)	Saving (4)	Excess (Actual excess in rupees) (5)
		(In Thousands of Rupees)		
11. Commercial Taxes Department-Stamps and Registration				
Revenue				
Charged	2	..	2	..
Voted	1,10,26,17	83,97,98	26,28,19	..
12. Co-operation, Food and Consumer Protection Department				
Revenue				
Charged	2,23	2,14	9	..
Voted	14,21,60,11	14,18,63,80	2,96,31	..
Capital				
Voted	5,99,43*	5,55,60	43,83	..
Loans				
Voted	3,82,48,59	3,80,71,84	1,76,75	..
13. Energy Department				
Revenue				
Voted	11,51,85,03	11,41,99,02	9,86,01	..
Capital				
Voted	85,00,00	85,00,00	..	..
Loans				
Voted	1,79,25,74	1,02,81,29	76,44,45	..
14. Environment and Forests Department				
Revenue				
Charged	11,31	11,56	..	25 (24,757)
Voted	1,14,20,54	1,15,60,84	..	1,40,30 (1,40,29,588)
Capital				
Voted	93,75,00	87,03,68	6,71,32	..

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)	*Total grant or appropriation* (2)	*Expenditure* (3)	*Saving* (4)	*Excess* *(Actual excess in rupees)* (5)
		(In Thousands of Rupees)		
15. Finance Department				
Revenue				
Charged	*25*	*25*	..*	..
Voted	5,51,48,34	4,01,27,45	1,50,20,89	..
Capital				
Voted	1	..	1	..
Loans				
Voted	21,11,32	13,19,04	7,92,28	..
16. Handlooms, Handicrafts, Textiles and Khadi Department - Handlooms and Textiles				
Revenue				
Charged	*1*	..	*1*	..
Voted	3,27,50,07	3,26,72,68	77,39	..
Loans				
Voted	85,44,78	85,44,77	1	..
17. Handlooms, Handicrafts, Textiles and Khadi Department - Khadi, Village Industries and Handicrafts				
Revenue				
Charged	1	..	1	..
Voted	62,60,73	62,04,81	55,92	..
Loans				
voted	75,00	75,00	..	..
18. Health and Family Welfare Department				
Revenue				
Charged	*50,93*	*38,60*	*12,33*	..
Voted	13,52,20,95	12,68,05,29	84,15,66	..
Capital				
Voted	52,39,79	5,96,40	46,43,39	..

* Rs. 260/- (Rupees two hundred and sixty only)

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)	Total grant or appropriation (2)	Expenditure (3)	Saving (4)	Excess (Actual excess in rupees) (5)
	(In Thousands of Rupees)			
19. Higher Education Department				
Revenue				
Charged	3,72	..	3,72	..
Voted	6,52,97,88	6,29,30,69	23,67,19	..
Capital				
Voted	3,16,96	3,60,47	..	43,51 (43,51,101)
Loans				
Voted	1	..	1	..
20. Highways Department				
Revenue				
Charged	2,94	1,64	1,30	..
Voted	8,56,05,00	7,47,62,45	1,08,42,55	..
Capital				
Voted	11,32,68,40	8,43,03,00	2,89,65,40	..
Loans				
Voted	4,38,70	4,38,70	..	..*
21. Home Department - Police				
Revenue				
Charged	1,39,68	1,30,05	9,63	..
Voted	12,51,29,76	11,86,23,78	65,05,98	..
Capital				
Voted	3,27,00,55	2,58,02,16	68,98,39	..
Loans				
Voted	50,01	52,17	..	2,16 (2,16,043)
22. Home Department - Fire and Rescue Services				
Revenue				
Charged	1,69	1,68	1	..
Voted	67,63,18	57,74,39	9,88,79	..
Capital				
Voted	1,39	1,40	..	1 (999)

* Rs.440/- (Rupees four hundred and forty only)

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)	Total grant or appropriation (2)	Expenditure (3)	Saving (4)	Excess (Actual excess in rupees) (5)
		(In Thousands of Rupees)		
23. Home Department - Prisons				
Revenue				
Charged	3	..	3	..
Voted	69,96,00	61,86,01	8,09,99	..
Capital				
Voted	48,34,01	26,40,22	21,93,79	..
24. Home Department - Motor Vehicles Acts - Administration				
Revenue				
Charged	68	68	..**	..
Voted	50,65,17	48,49,41	2,15,76	..
25. Housing and Urban Development Department				
Revenue				
Charged	1	..	1	..
Voted	62,97,27	50,70,79	12,26,48	..
Capital				
Voted	4,00,73,03	4,00,18,98	54,05	..
Loans				
Voted	1,08,50,00	54,91,44	53,58,56	..
26. Industries Department				
Revenue				
Charged	1	..	1	..
Voted	29,87,43	26,71,93	3,15,50	..
Capital				
Voted	1,87,98,70	1,87,91,73	6,97	..
Loans				
Voted	2,63,22,49	2,63,22,49	..	..
27. Information and Tourism Department - Information and Publicity				
Revenue				
Voted	27,30,07	25,27,44	2,02,63	..
Capital				
Voted	32,00	19,45	12,55	..
Loans				
Voted	4,85,00	4,85,00	..	..

** Rs.500/- (Rupees five hundred only)

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)	Total grant or appropriation (2)	Expenditure (3)	Saving (4)	Excess (Actual excess in rupees) (5)
	(In Thousands of Rupees)			
28. Information and Tourism Department - Tourism				
Revenue				
Voted	17,09,29	17,00,99	8,30	..
Capital				
Voted	16,16,73	14,75,52	1,41,21	..
Loans				
Voted	2,36,64	2,36,64	..	..
29. Information and Tourism Department - Stationery and Printing				
Revenue				
Charged	*10,00*	*10,00*	..	..
Voted	56,81,03	51,62,88	5,18,15	..
Capital				
Voted	30,01	27,82	2,19	..
30. Information Technology Department				
Revenue				
Charged	*1*	..	*1*	..
Voted	16,55,27	2,81,01	13,74,26	..
31. Labour and Employment Department				
Revenue				
Charged	*1*	..	*1*	..
Voted	1,77,30,41	1,66,12,69	11,17,72	..
Capital				
Voted	4,16,00	3,31,71	84,29	..
32. Law Department				
Revenue				
Voted	8,99,51	6,85,99	2,13,52	..

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)	Total grant or appropriation (2)	Expenditure (3)	Saving (4)	Excess (Actual excess in rupees) (5)
	(In Thousands of Rupees)			
33. Municipal Administration and Water Supply Department				
Revenue				
Charged	1	..	1	..
Voted	9,22,10,00	9,22,20,72	..	10,72 (10,72,425)
Capital				
Voted	14,03,79,86	14,01,92,61	1,87,25	..
Loans				
Voted	2,63,58,23	1,61,58,44	1,01,99,79	..
34. Personnel and Administrative Reforms Department				
Revenue				
Charged	9,85,92	8,59,81	1,26,11	..
Voted	24,14,05	22,12,80	2,01,25	..
35. Planning, Development and Special Initiatives Department				
Revenue				
Voted	1,12,94,90	1,11,84,02	1,10,88	..
Capital				
Voted	8,51,80	5,76,76	2,75,04	..
36. Prohibition and Excise Department				
Revenue				
Voted	34,33,77	34,71,28	..	37,51 (37,50,993)
37. Public Department				
Revenue				
Charged	32,02	71,44	..	39,42 (39,42,140)
Voted	1,26,36,00	1,09,10,95	17,25,05	..
Capital				
Voted	10,00,00	1,13,60	8,86,40	..
38. Public Works Department				
Revenue				
Charged	56,62	54,49	2,13	..
Voted	7,57,85,39	7,11,61,03	46,24,36	..
Capital				
Voted	5,84,05,34	4,33,22,93	1,50,82,41	..

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)	Total grant or appropriation (2)	Expenditure (3)	Saving (4)	Excess (Actual excess in rupees) (5)
	(In Thousands of Rupees)			
39. Revenue Department				
Revenue				
Charged	3	..	3	..
Voted	9,21,11,24	9,03,62,79	17,48,45	..
Capital				
Voted	37,87,46	36,46,58	1,40,88	..
40. Rural Development Department				
Revenue				
Charged	73	74	..	1 (934)
Voted	20,28,16,30	19,86,77,57	41,38,73	..
Capital				
Voted	6,19,86,62	6,18,15,45	1,71,17	..
41 School Education Department				
Revenue				
Charged	84	82	2	..
Voted	41,53,18,90	37,28,77,19	4,24,41,71	..
Capital				
Voted	60,98,00	60,83,46	14,54	..
Loans				
Voted	15,10	1,14	13,96	..
42. Small Industries Department				
Revenue				
Charged	2	..	2	..
Voted	68,08,39	40,15,71	27,92,68	..
Capital				
Voted	1,54,72	1,28,98	25,74	..
Loans				
Voted	8,03,45	8,03,45	..	..
43. Social Welfare and Nutritious Meal Programme Department				
Revenue				
Charged	1	..	1	..
Voted	4,86,01,01	4,67,02,26	18,98,75	..
Capital				
Voted	33,50	23,50	10,00	..

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)	*Total grant or appropriation* (2)	*Expenditure* (3)	*Saving* (4)	*Excess (Actual excess in rupees)* (5)
		(In Thousands of Rupees)		
44. Tamil Development - Culture and Religious Endowments Department - Tamil Development - Culture				
Revenue				
Voted	37,58,27	34,04,99	3,53,28	..
Capital				
Voted	10,66	10,66	..	..
45. Tamil Development - Culture and Religious Endowments Department - Hindu Religious and Charitable Endowments				
Revenue				
Charged	*22,87*	*22,06*	*81*	..
Voted	28,56,00	26,83,55	1,72,45	..
Capital				
Voted	2,40,93	85,87	1,55,06	..
46. Transport Department				
Revenue				
Charged	*1*	..	*1*	..
Voted	2,66,78,89	2,66,53,90	24,99	..
Capital				
Voted	5,27	2,48	2,79	..
47. Youth Welfare and Sports Development Department				
Revenue				
Voted	29,31,40	28,72,91	58,49	..
Capital				
Voted	20,87,56	20,87,55	1	..
Loans				
Voted	3,00,00	3,00,00	..	..
48. Pension and Other Retirement Benefits				
Revenue				
Charged	*10,80*	*12,34*	..	*1,54* *(1,53,707)*
Voted	46,10,01,62	39,21,33,05	6,88,68,57	..

Summary of Appropriation Accounts-*contd.*

Number and title of grant or appropriation (1)		*Total grant or appropriation* (2)	*Expenditure* (3)	*Saving* (4)	*Excess* *(Actual excess in rupees)* (5)
			(In Thousands of Rupees)		
49. Relief on Account of Natural Calamities					
Revenue					
Voted		20,65,12,61	18,72,65,78	1,92,46,83	..
Debt charges					
Revenue					
Charged		*52,36,27,66*	*52,05,48,08*	*30,79,58*	..
Public Debt - Repayment					
Loans					
Charged		*94,26,26,71*	*85,25,16,64*	*9,01,10,07*	..
Total					
Revenue	*Charged*	*52,91,35,00*	*52,53,45,85*	*38,36,64*	*47,49*
Loans	*Charged*	*94,26,26,71*	*85,25,16,64*	*9,01,10,07*	..
Total	***Charged***	***1,47,17,61,71***	***1,37,78,62,49***	***9,39,46,71***	***47,49***
Total					
Revenue	Voted	2,74,19,55,90	2,52,36,40,75	21,85,03,68	1,88,53
Capital	Voted	51,96,44,64	45,82,78,52	6,14,09,64	43,52
Loans	Voted	13,27,90,06	10,85,84,25	2,42,07,97	2,16
Total	**Voted**	**3,39,43,90,60**	**3,09,05,03,52**	**30,41,21,29**	**2,34,21**
Grand Total		**4,86,61,52,31**	**4,46,83,66,01**	**39,80,68,00**	**2,81,70**

Summary of Appropriation Accounts-*contd.*

Expenditure exceeded the grants and appropriations in the following cases. The excess requires regularisation.

Grants -

REVENUE

14. Environment and Forests Department.
33. Municipal Administration and Water Supply Department.
36. Prohibition and Excise Department.

CAPITAL

19. Higher Education Department.
22. Home Department - Fire and Rescue Services.

LOANS

21. Home Department - Police.

Appropriations -

REVENUE

1. State Legislature.
14. Environment and Forests Department.
37. Public Department.
40. Rural Development Department.
48. Pension and Other Retirement Benefits.

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. However, under certain suspense heads (Grant Nos. 20 and 38) net budget provision was made; in these cases, therefore, the expenditure shown is also net, i.e., after taking into account the actual recoveries.

Summary of Appropriation Accounts-*concld.*

The net expenditure figures are shown in Finance Accounts. The reconciliation between the total expenditure according to the Appropriation Accounts for 2004-2005 and that shown in the Finance Accounts for the year is shown below :

	Charged	Voted
	(In Thousands of Rupees)	
Total expenditure according to Appropriation Accounts	*1,37,78,62,49*	3,09,05,03,52
Deduct - Total of recoveries shown in Appendix at Page 315	*3,53*	13,53,79,25
Net total expenditure as shown in Statement No. 10 of Finance Accounts	*1,37,78,58,96*	2,95,51,24,27

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report(s) on the accounts of the Government of Tamil Nadu being presented separately for the year ended 31 March 2005.

New Delhi,
The 31 AUG 2005

(VIJAYENDRA N. KAUL)
Comptroller and Auditor General of India

Grant No.1 - State Legislature

Major heads			*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)		

REVENUE

2011. Parliament / State / Union Territory Legislatures
2059. Public Works

Voted

Original	13,66,96				
Supplementary	1		13,66,97	11,32,01	-2,34,96
Amount surrendered during the year (March 2005)					2,02,89

Charged

Original	*20,65*				
Supplementary	*7,44*		*28,09*	*34,36*	*+6,27*
Amount surrendered during the year (March 2005)					*20*

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 2,34.96 lakh, Rs 2,02.89 lakh only was surrendered in March 2005.

2. Saving in the voted grant worked out to 17.19 *per cent.*

3. The excess of Rs 6.27 lakh (actual excess of Rs 6,27,437) over the charged appropriation requires regularisation.

4. In view of the excess of Rs 6.27 lakh in the charged appropriation, surrender of Rs 0.20 lakh in March 2005 proved injudicious and supplementary appropriation of Rs 7.44 lakh obtained in March 2005 proved insufficient.

5. Excess in the charged appropriation worked out to 22.32 *per cent.*

6. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

7. Saving in the voted grant occurred under-

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(i)	2011.02.103.I.AA. State Legislative Assembly Secretariat-				
	O.	8,08.75			
	R.	- 1,65.18	6,43.57	6,34.08	- 9.49

Withdrawal of provision by reappropriation in March 2005 was due to increase and decrease under various heads. The decrease was mainly under salaries, dearness allowance and travel expenses. The decrease was partly offset by additional provision made mainly towards purchase of Tamil Software and Anti-virus Software, payment of membership fee to Commonwealth Parliamentary Association, London, Annual Maintenance Contract for the DuploDuprinter Machine and advertisement charges in connection with Video Coverage of the Assembly Proceedings, payment of wages to the mazdoor in Legislative Assembly Secretariat and increase in expenditure on contingencies.

Reasons for the final saving have not been communicated (June 2005).

(ii)	2059.01.053.I.CD. Maintenance of 234 MLA offices (Administered by Chief Engineer (Buildings))-				
	O.	33.75	33.75	11.91	-21.84

Reasons for the final saving have not been communicated(June 2005).

Grant No.2 - Governor and Council of Ministers

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2012. President, Vice President / Governor, Administrator of Union Territories
2013. Council of Ministers
2052. Secretariat - General Services
2059. Public Works

Voted

Original	13,22,03			
Supplementary	3	13,22,06	10,77,57	-2,44,49
Amount surrendered during the year (March 2005)				3,41,43

Charged

Original	*2,67,51*			
Supplementary	*12,08*	*2,79,59*	*2,71,96*	*-7,63*
Amount surrendered during the year (March 2005)				*6,56*

Notes and comments -

1. As the ultimate saving in the voted grant worked out to Rs 2,44.49 lakh, surrender of Rs 3,41.43 lakh in March 2005 proved injudicious.

2. Saving in the voted grant worked out to 18.49 *per cent*.

3. Though the ultimate saving in the charged appropriation worked out to Rs 7.63 lakh, Rs 6.56 lakh only was surrendered in March 2005.

4. In view of the saving of Rs 7.63 lakh in the charged appropriation, supplementary appropriation of Rs 12.08 lakh obtained in March 2005 proved excessive.

5. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No.2 - Governor and Council of Ministers - *contd.*

6. Saving in the voted grant occurred under-

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
(i) 2052.00.090.I.AC. Personal Staff of Ministers-				
O.	5,69.39			
S.	0.01			
R.	-1,45.54	4,23.86	4,64.98	+41.12

Token provision obtained through supplementary grant in March 2005 was towards office expenses for the offices of the Ministers.

Withdrawal of provision by reappropriation in March 2005 was mainly under salaries and dearness allowance due to increase in number of vacant posts and lesser usage of fuel. The decrease was partly offset by additional provision made towards travel expenses and office expenses for settlement of travel expenses bills and contingency bills expenditure of personal staff of Ministers.

Reasons for the final excess have not been communicated(June 2005).

(ii) 2013.00.108.I.AB. Settlement of Air Travel Expenses incurred by the Chief Minister and other Ministers-				
O.	1,50.00			
R.	-80.62	69.38	61.92	-7.46

Withdrawal of provision by reappropriation in March 2005 was due to adoption of austerity measures.

Reasons for the final saving have not been communicated(June 2005).

(iii) 2013.00.800.I.AA. Other Expenditure-				
O.	2,39.61			
S.	0.01			
R.	-71.06	1,68.56	1,67.29	-1.27

Token provision obtained through supplementary grant and partial additional provision (Rs 7.99 lakh) by reappropriation in March 2005 were towards purchase of books and periodicals for Ministers.

Withdrawal of partial provision by reappropriation in March 2005 was mainly due to lesser expenditure on telephone charges.

Reasons for the final saving have not been communicated(June 2005).

Grant No.2 - Governor and Council of Minister - *concld.*

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(iv)	2013.00.101.I.AA. Salary of Ministers and Deputy Ministers-				
	O.	61.03			
	R.	-36.03	25.00	31.30	+6.30

Withdrawal of provision by reappropriation in March 2005 was due to increase in number of vacant posts.

Reasons for the final excess have not been communicated(June 2005).

7. Excess in the voted grant occurred under-

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
2059.01.053.I.BK. Buildings-Governor's Residence (Administered by Chief Engineer (Buildings))-				
O.	2,25.00			
S.	0.01			
R.	54.99	2,80.00	2,79.33	-0.67

Token provision obtained through supplementary grant in March 2005 was towards special repairs of Governor's Residence.

Enhancement of provision by reappropriation in March 2005 was due to higher consumption of electricity, settlement of water bills, price escalation of periodical maintenance and purchase of machinery and equipments for the Governor's residence.

Grant No.3 - Administration of Justice

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2014. Administration of Justice
2059. Public Works
2230. Labour and Employment
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

		Total grant or appropriation	Actual expenditure	Excess + Saving -
Voted				
Original	1,42,53,99			
Supplementary	5	1,42,54,04	1,33,73,31	-8,80,73
Amount surrendered during the year (March 2005)				6,82,30
Charged				
Original	*29,35,42*			
Supplementary	*5,16,57*	*34,51,99*	*30,59,12*	*-3,92,87*
Amount surrendered during the year (March 2005)				*1,93,71*

CAPITAL

4070. Capital Outlay on Other Administrative Services

		Total grant or appropriation	Actual expenditure	Excess + Saving -
Voted				
Original	..			
Supplementary	31,85	31,85	..	-31,85
Amount surrendered during the year				Nil

REVENUE

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 8,80.73 lakh, Rs 6,82.30 lakh only was surrendered in March 2005.

2. Saving in the voted grant during the year worked out to 6.18 *per cent*.

3. Saving in the charged appropriation during the year worked out to 11.38 *per cent*.

4. In view of the saving of Rs 3,92.87 lakh in the charged appropriation, the supplementary appropriation of Rs 2,36.21 lakh obtained in March 2005 proved unnecessary.

5. Though the ultimate saving in the charged appropriation worked out to Rs 3,92.87 lakh, Rs 1,93.71 lakh only was surrendered in March 2005.

6. Saving occurred persistently in the voted grant during the preceding five years also as under-

	Saving	
Year	*Amount* (in lakh of rupees)	*Percentage*
(Gr.13)1999-2000	1,39.70	1.06
(Gr.13)2000-2001	7,89.15	5.56
(Gr.13)2001-2002	11,96.43	8.28
2002-2003	20,75.10	14.81
2003-2004	18,67.81	12.89

7. Saving occurred persistently in the charged appropriation during the preceding five years also as under-

	Saving	
Year	*Amount* (in lakh of rupees)	*Percentage*
(Gr.13)1999.2000	*99.70*	4.87
(Gr.13)2000-2001	*14.78*	0.62
(Gr.13)2001-2002	*33.25*	1.37
2002-2003	*58.21*	2.33
2003-2004	*2,16.16*	8.08

8. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

9. Saving in the voted grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(i) 2014.00.108.I.AA. Regular Establishments -				
O.	35,32.58			
R.	-3,40.54	31,92.04	31,41.61	-50.43

Grant No.3 - Administration of Justice - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(ii)	2014.00.105.I.AD. Moffusil, Civil and Session Courts - Process Service Establishments -				
	O.	22,03.61			
	R.	-2,87.03	19,16.58	18,94.85	-21.73
(iii)	2014.00.105.I.AB. Moffusil, Civil and Session Courts - Regular Establishments -				
	O.	49,44.27			
	S.	0.02			
	R.	-72.56	48,71.73	48,16.69	-55.04

Token provision obtained through supplementary grant in March 2005 under item (iii) was towards payment of rent for Court Buildings other than the High Court Buildings and payment of fees to the defence councils in the Coimbatore Bomb blast cases.

Withdrawal of provision by reappropriation in March 2005 was mainly due to lesser provision required towards payment of salary, office expenses and property tax under items (i) and (ii) and lesser provisions required towards payment of salary, dearness allowance and office expenses which was partly offset by increase in payment of rent, Government pleader fees in Coimbatore Bomb blast cases, purchase of law books for the use of Courts other than High Courts and fuel for the newly purchased cars under item (iii) .

Specific reasons for the final saving under items (i), (ii) and (iii) have not been communicated (June 2005).

10. Excess in the voted grant occurred under-

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	2059.01.053.I.AN. Buildings - Administration of Justice (Other than High Court Buildings) (Administered by Chief Engineer (Buildings))-				
	O.	2,94.27			
	S.	0.01			
	R.	1,57.99	4,52.27	4,38.54	-13.73

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards special maintenance of Court Buildings other than High Court Buildings.

Grant No.3 - Administration of Justice - *contd.*

Reasons for the final saving have not been communicated (June 2005).

	Head	Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)	
(ii)	2230.01.103.I.AK. Labour Welfare Fund - Controlled by the Register of High Court -			
	S. 0.01			
	R. 59.99	60.00	53.66	-6.34

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards the contribution to Labour Welfare Fund.

Reasons for the final saving have not been communicated (June 2005).

11. Saving in the charged appropriation occurred under-

	Head	Total appropriation	Actual expenditure	Excess + Saving -
			(in lakh of rupees)	
(i)	2014.00.102.I.AA. Judges and Registrar			
	O. *26,63.96*			
	S. *5,16.57*			
	R. *- 1,35.02*	*30,45.51*	*28,48.80*	*-1,96.71*

Additional provision through supplementary grant obtained in July 2004 and March 2005 was towards sanction of new posts, cars and new telephone connections, payment of dearness allowance and travel expenses for the staff, office expenses, purchase of motor vehicles, furnishings to the Honourable Judges quarters, law books and purchase and maintenance of computers and accessories to the High Court Bench at Madurai.

Withdrawal of provision by reappropriation in March 2005 was due to lesser provision required towards payment of salary and contributions, other allowances, rent and remuneration which was partly offset by increase due to purchase of motor vehicles for the use of newly created Madras High Court Bench at Madurai, purchase of materials for the Judge Quarters at Madurai and towards tour travelling allowances and office expenses for the newly created Madras High Court Bench at Madurai.

Reasons for the final saving was due to vacancy of 18 posts of Honourable Judges.

Grant No.3 - Administration of Justice - *concld.*

	Head		*Total appropriation*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(ii)	2014.00.102.I.AB. Translation and Printing Department-				
	O.	*1,63.19*			
	R.	*-59.21*	*1,03.98*	*1,01.67*	*-2.31*

Withdrawal of provision by reappropriation in March 2005 was due to lesser provision required towards payment of salary and dearness allowance.

Reasons for the final saving have not been communicated (June 2005).

CAPITAL

Notes and comment -

1. Though the ultimate saving in the grant worked out to Rs 31.85 lakh, no amount was surrendered in March 2005.

2. Saving in the grant occurred under-

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
4070.800.II.KB. Upgradation and special problem grant - construction of Building under Judicial Administration - Recommended by Eleventh Finance Commission-				
S.	31.85	31.85	..	-31.85

Provision of Rs 31.85 lakh obtained through supplementary grant in March 2005 was towards construction of Court Buildings under Eleventh Finance Commission grant.

Specific reasons for not incurring the expenditure have not been communicated (June 2005).

Grant No. 4 - Adi-Dravidar and Tribal Welfare Department

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		(In Thousands of Rupees)		
REVENUE				
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes				
2235. Social Security and Welfare				
2251. Secretariat - Social Services				
Voted				
Original	3,90,94,96			
Supplementary	20,82,42	4,11,77,38	3,83,28,50	-28,48,88
Amount surrendered during the year (March 2005)				21,41,19
Charged				
Original	*4,00,01*			
Supplementary	*. .*	*4,00,01*	*2,05,58*	*-1,94,43*
Amount surrendered during the year (March 2005)				*40,40*
CAPITAL				
4225. Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes				
Voted				
Original	53,71,11			
Supplementary	6,59,80	60,30,91	60,06,75	-24,16
Amount surrendered during the year (March 2005)				26,12

Major head		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

LOANS

6225. Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes

Voted

Original	25,00			
Supplementary	. .	25,00	2,84	-22,16
Amount surrendered during the year (March 2005)				22,41

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 28,48.88 lakh, Rs 21,41.19 lakh only was surrendered in March 2005.

2. In view of the ultimate saving of Rs 28,48.88 lakh in the voted grant, supplementary grant of Rs 20,82.42 lakh obtained in March 2005 proved unnecessary.

3. Saving in the voted grant worked out to 6.92 *per cent.*

4. Saving in the charged appropriation worked out to 48.61 *per cent.*

5. Though the ultimate saving in the charged appropriation worked out to Rs 1,94.43 lakh, Rs 40.40 lakh only was surrendered in March 2005.

6. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned below.

7. Saving in the voted grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(i) 2225.01.793.III.SB. Welfare Schemes for Scheduled Castes in Integrated Rural Development Programme Blocks under Special Component Plan -				
O.	66,71.82			
R.	-26,71.82	40,00.00	39,95.50	-4.50

Withdrawal of provision by reappropriation in March 2005 was towards lesser expenditure incurred towards payment of compensation to welfare schemes for Scheduled Castes under Special Component Plan.

Reasons for the final saving have not been communicated (June 2005).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(ii)	2225.01.277.I.AA. School Education -				
	O.	94,37.76			
	S.	0.01			
	R.	-6,42.37	87,95.40	84,57.25	-3,38.15

Token provision obtained through supplementary grant in March 2005 was towards supply of books/note books/slates etc. to the Adi-Dravidar students.

Withdrawal of provision by reappropriation in March 2005 was due to non-filling up of certain vacant posts, lesser expenditure towards payment of wages, rent, rewards, travel expenses, office expenses, telephone charges and other contingencies, payment of pleader fees and remuneration, purchase of computers and maintenance, salaries and dearness allowance, purchase and periodical maintenance of machinery and equipments and supply of materials. The reduction in provision was partly offset by additional provision for Grants-in-aid for specific schemes in respect of Adi-Dravidar schools.

Reasons for the final saving have not been communicated (June 2005).

(iii)	2225.01.277.I.AE. Hostels -				
	O.	54,92.47			
	S.	0.04			
	R.	-3,70.23	51,22.28	51,57.37	+35.09

Token provision obtained through supplementary grant in March 2005 was towards payment of salaries, office expenses, rent, rates and taxes and miscellaneous expenses for Adi-Dravidar hostels.

Withdrawal of provision by reappropriation in March 2005 was due to non-filling up of certain vacant posts, lesser expenditure towards pleader fees and remuneration, non-purchase of machinery and equipments, salaries and dearness allowances, wages, travel expenses, office expenses, telephone charges and other contingencies, rent, rates and taxes, periodical maintenance of Adi-Dravidar schools and hostels, supply of materials and feeding and dietary charges.

The reason for the final excess is attributed to encashment of surrender leave etc., and increase in other allowances and materials and supplies.

Grant No. 4 - Adi-Dravidar and Tribal Welfare Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(iv)	2225.01.277.II.JG. School Education under Special Component Plan -				
	O.	27,03.14			
	S.	0.01			
	R.	-1,14.77	25,88.38	24,63.74	-1,24.64

Token provision obtained through supplementary grant in March 2005 was towards supply of books/note books/slates etc. to the Adi-Dravidar students.

Withdrawal of provision by reappropriation in March 2005 was due to lesser expenditure incurred towards payment of office expenses, telephone charges, other contingencies, clothing, tentage and stores which was partly offset by additional provision for supply of books, note books and slates.

Reasons for the final saving have not been communicated (June 2005).

(v)	2235.60.200.I.BL. Rehabilitation of Bonded Labourers -				
	O.	3,00.00			
	R.	-2,06.37	93.63	1,11.87	+18.24

Withdrawal of provision by reappropriation in March 2005 was due to lesser expenditure incurred towards payment of individual based subsidies for rehabilitation of bonded labourers.

Reasons for the final excess have not been communicated (June 2005).

(vi)	2225.02.277.I.AA. Schools -				
	O.	20,86.01			
	S.	0.01			
	R.	-1,45.03	19,40.99	19,44.34	+3.35

Token provision obtained through supplementary grant in March 2005 was due to payment of special scholarships to Scheduled Caste / Scheduled Tribe students.

Withdrawal of provision by reappropriation in March 2005 was due to non-filling up of certain posts, lesser expenditure towards payment of rent, wages, salaries, dearness allowance, travel expenses, office expenses, periodical maintenance of Adi-Dravidar schools and hostels and supply of materials.

The final excess was attributed to under-estimation of salary expenses.

Grant No. 4 - Adi-Dravidar and Tribal Welfare Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(vii)	2225.01.283.II.JA. House-sites / Infrastructure facilities for Adi-Dravidars -				
	O.	4,11.10			
	R.	-23.31	3,87.79	2,80.25	-1,07.54

Withdrawal of provision by reappropriation in March 2005 was due to lesser expenditure incurred towards payment of advertisement charges, pleader fees and remuneration.

Reasons for the final saving have not been communicated (June 2005).

8. Excess in the voted grant occurred under-

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(i)(a)	2225.01.277.III.SA. Educational Concessions -				
	O.	42,00.00			
	S.	20,82.18			
	R.	8,93.17	71,75.35	71,72.10	-3.25
(b)	2225.01.277.VI.UA. Educational Concessions -				
	O.	4,24.56			
	S.	0.01			
	R.	2,39.75	6,64.32	6,72.47	+8.15
(c)	2225.01.277.I.AB. Educational Concessions -				
	O.	7,95.46			
	S.	0.01			
	R.	2,14.47	10,09.94	10,10.44	+0.50
(d)	2225.02.277.III.SA. Government of India Post-matric Scholarships -				
	O.	18.55			
	S.	0.01			
	R.	31.09	49.65	44.60	-5.05

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(e)	2225.01.277.I.AV. Special Scholarships Scheme to scheduled caste/scheduled tribe students who are at post-matric level -				
	O.	2,88.51			
	S.	0.01			
	R.	82.44	3,70.96	3,80.15	+9.19

Supplementary grant obtained under item (a) and token provision obtained under items (b), (c) and (d) and enhancement of provision by reappropriation in March 2005 was towards payment of stipends and pre-matric and post-matric scholarships to Adi-Dravidar students.

Reasons for the final saving under items (a) and (d) and for the final excess under items (b) and (e) have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(ii)	2225.01.277.II.KL. Assistance to Scheduled Caste/ Scheduled Tribe/Scheduled Caste converts to Christianity for Higher Educational Special Scholarships Scheme -				
	O.	4,30.00			
	S.	0.01			
	R.	3,46.55	7,76.56	7,76.56	..

Token provision obtained through supplementary grant in March 2005 was towards payment of grants towards special scholarships for higher education and enhancement of provision by reappropriation in March 2005 was towards implementation of the scheme.

	Head		Total grant	Actual expenditure	Excess + Saving -
(iii)	2225.02.277.II.KN. Grants for construction of buildings for hostels in Universities -				
	S.	0.01			
	R.	1,46.69	1,46.70	1,46.61	-0.09

Token provision obtained through supplementary grant and additional provision obtained through reappropriation in March 2005 was for payment of grants for construction of buildings for hostels in Universities.

	Head		Total grant	Actual expenditure	Excess + Saving -
(iv)(a)	2225.02.277.III.SD. Development of Primitive Tribal Group -				
	O.	45.00			
	S.	0.01			
	R.	1,08.49	1,53.50	1,53.42	-0.08

Grant No. 4 - Adi-Dravidar and Tribal Welfare Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(b)	2225.02.796.III.SA. Development of Primitive Tribes (Funds released by the GOI under Art.275(i) of the Constitution of India) -				
	O.	1,70.00			
	S.	0.01			
	R.	79.01	2,49.02	2,48.97	-0.05

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 under items (a) and (b) was for implementation of the schemes.

(v)(a)	2225.01.277.II.KJ. Supply of free bicycle to all girl students belonging to Scheduled Caste/Schedules Tribe/Scheduled caste converts communities studying in Standard XI and XII in the Govemment/Govemment Aided Higher Secondary Schools -				
	O.	8,00.00			
	S.	0.01			
	R.	81.67	8,81.68	8,85.84	+4.16
(b)	2225.01.800.I.AB. Reward to select Villages -				
	O.	0.01			
	S.	0.01			
	R.	29.98	30.00	30.00	. .

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards the supply of free bicycle scheme and sanction of rewards and subsidies to select villages.

Reasons for the final excess under item (a) have not been communicated (June 2005).

(vi)	2225.02.102.I.AA. Economic Betterment Schemes -				
	O.	0.64			
	R.	9.44	10.08	10.73	+0.65

Enhancement of provision by reappropriation in March 2005 was due to requirement of more provision for payment of salaries and deamess allowances.

9. Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)	
2225.01.277.II.KN. Grants for Construction of buildings for hostels in Universities -				
R.	1,46.70	1,46.70	..	-1,46.70

Provision obtained by reappropriation in March 2005 was towards implementation of the scheme.

The final saving was due to non-receipt of amendment from Government for reclassification of heads of account from Scheduled Tribe to Scheduled Caste for incurring expenditure for construction of one Scheduled Caste Boys Hostel and one Scheduled Caste Girls Hostel at Bharathiyar University for 96 inmates each.

10. Saving in the charged appropriation occurred under -

Head		Total appropriation	Actual expenditure	Excess + Saving -
			(in lakh of rupees)	
2225.01.283.II.JA. House-sites / Infrastructure facilities for Adi-Dravidars -				
O.	*4,00.00*			
R.	*-40.39*	*3,59.61*	*2,05.58*	*-1,54.03*

Withdrawal of provision by reappropriation in March 2005 was due to lesser expenditures incurred based on actual requirements.

Reasons for the final saving have not been communicated (June 2005).

CAPITAL

Note -

As the ultimate saving in the grant worked out to Rs 24.16 lakh only, surrender of Rs 26.12 lakh in March 2005 proved injudicious.

LOANS

Notes and comment -

1. Saving in the grant worked out to 88.66 *per cent*.

2. Saving in the grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
6225.01.800.II.JA. Loans for Pursuing Professional and Degree Courses to Scheduled Castes, Scheduled Tribes and Schedules Caste Converts to Christianity -				
O.	25.00			
R.	-22.41	2.59	2.84	+0.25

Withdrawal of provision by reappropriation in March 2005 was due to lesser expenditure incurred based on actual requirements.

Grant No. 5 - Agriculture Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2059. Public Works
2401. Crop Husbandry
2402. Soil and Water Conservation
2415. Agricultural Research and Education
2435. Other Agricultural Programmes
2501. Special Programmes for Rural Development
2551. Hill Areas
2702. Minor Irrigation
2705. Command Area Development
3451. Secretariat - Economic Services

Voted				
Original	8,75,68,13			
Supplementary	53,41,30	9,29,09,43	8,73,88,27	-55,21,16
Amount surrendered during the year (March 2005)				53,94,68
Charged				
Original	*3*			
Supplementary	*13,11*	*13,14*	*7,54*	*-5,60*
Amount surrendered during the year (March 2005)				*5,61*

Grant No. 5 - Agriculture Department - *contd.*

Major heads			*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)		

CAPITAL

4401. Capital Outlay on Crop Husbandry
4415. Capital Outlay on Agricultural Research and Education
4435. Capital Outlay on Other Agricultural Programmes

Voted					
Original	6,72,78				
Supplementary	9,40,41		16,13,19	14,51,89	-1,61,30
Amount surrendered during the year (March 2005)					1,55,50

REVENUE

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 55,21.16 lakh, Rs 53,94.68 lakh only was surrendered in March 2005.

2. In view of the saving of Rs 55,21.16 lakh in the voted grant, supplementary grant obtained during the year proved unnecessary.

3. Saving in the voted grant worked out to 5.94 *per cent*.

4. In view of the saving of Rs 5.60 lakh in the charged appropriation, supplementary appropriation of Rs 13.11 lakh obtained in March 2005 proved excessive.

5. Saving in the charged appropriation worked out to 42.63 *per cent*.

6. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

7. Saving in the voted grant occurred mainly under-

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(i)(a)	2401.I.800.II.JY. Income support to Small Farmers/ Marginal Farmers for operating Farm Pumpsets -				
	O.	1,75,70.00			
	R.	-1,73,88.75	1,81.25	1,77.68	-3.57
(b)	2401.I.800.II.KB. Payment to Tamil Nadu Electricity Board on behalf of farmers using farm pumpsets -				
	S.	22,12.00			
	R.	-22,12.00	..	..	..

Provision through supplementary grant obtained in July 2004 under item (b) was towards payment to Tamil Nadu Electricity Board on behalf of farmers using farm pumpsets (except self-financing schemes).

Withdrawal of provision by reappropriation in March 2005 was mainly due to lesser requirement of funds for payment of subsidies to the farmers under the scheme and for payment of telephone charges, electricity charges, office contingencies and service postage stamps under item (a) and due to actual requirement of funds for payment of grants to income supporting scheme for farmers operating pumpsets in irrigated lands under item (b). Valid reasons for not utilising the entire provision obtained through supplementary grant under item (b) have not been specified.

Reasons for the final saving under item (a) have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(ii)	2401.00.800.II.JZ. Scheme for improvement of income of farmers operating pumpset irrigated land -				
	O.	50,00.00			
	R.	-40,79.35	9,20.65	9,20.57	-0.08

Withdrawal of provision by reappropriation in March 2005 was mainly due to actual requirement of funds for payment of grants to income supporting scheme to farmers operating pumpsets in irrigated lands.

Grant No. 5 - Agriculture Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(iii)(a)	2401.00.119.II.KY. State Scheme for Drip and Sprinkler Irrigation to cover farm pumpsets, particularly in Ground Water Stressed Blocks - Special Scheme -				
	O.	25,00.00			
	R.	-23,06.13	1,93.87	1,93.87	. .
(b)	2401.00.119.II.KX. State Scheme for Drip and Sprinkler Irrigation to cover farm pumpsets, particularly in Ground Water Stressed Blocks - General -				
	O.	25,00.00			
	R.	-22,59.84	2,40.16	2,40.16	. .
(c)	2401.00.119.VI.UC. Scheme for Drip Irrigation and Drip Demonstration for Horticulture Crops -				
	O.	7,00.00			
	R.	-2,40.85	4,59.15	4,59.10	-0.05

Withdrawal of provision by reappropriation in March 2005 was mainly due to lesser requirement of funds towards payment of subsidies to the farmers under various schemes and also due to the fact that most of the farmers were not in a position to contribute their share under items (a), (b) and (c).

(iv)	2401.00.109.I.AK. Training and Visits -				
	O.	97,19.68			
	S.	0.01			
	R.	-15,57.47	81,62.22	81,07.23	-54.99

Token provision obtained through supplementary grant in March 2005 was towards payment of remuneration to contract employees.

Withdrawal of provision by reappropriation in March 2005 was mainly due to actual requirement of funds towards payment of salaries, wages, dearness allowance, for purchase and maintenance of machinery and equipments, maintenance of motor vehicles and payment of interest for obtaining advance, telephone charges, electricity charges, office contingencies, service postage stamps, publications, advertisement charges, exhibitions and demonstration, minor works, supply of uniforms, compensation in an accident claim, prizes and awards, procurement of agricultural inputs, training personnel, transport charges, maintenance of computer and accessories and also due to austerity measures on travel expenses, rent, water charges and property tax which was partially offset by additional funds for payment of remuneration to contract employees, fuel charges and purchase of computer and accessories.

Reasons for the final saving have not been communicated (June 2005).

Grant No. 5 - Agriculture Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(v)	2402.00.102.II.JA. Execution of soil conservation works -				
	O.	18,75.20			
	R.	-12,75.03	6,00.17	5,98.86	-1.31

Withdrawal of provision by reappropriation in March 2005 was mainly due to lesser requirement of funds towards execution of soil conservation works and Command Area Development Programmes, purchase and maintenance of machinery and equipments in addition to payment of salaries, dearness allowance, telephone charges, electricity charges, office contingencies, service postage stamps, expenditure on advertisement charges and exhibitions, motor vehicles, purchase of stores and equipments, maintenance of computer and accessories and also due to austerity measures on travel expenses and purchase of petroleum, oil and lubricants.

Reasons for the final saving have not been communicated (June 2005).

(vi)	2415.01.120.I.AB. Grants to Tamil Nadu Agricultural University -				
	O.	41,00.00			
	S.	0.01			
	R.	-9,85.73	31,14.28	31,14.28	..

Token provision obtained through supplementary grant in March 2005 was towards payment of grants to Tamil Nadu Agricultural University.

Withdrawal of provision by reappropriation in March 2005 was due to lesser requirement of funds for payment of grants to Tamil Nadu Agricultural University.

(vii)	2402.00.103.II.JF. Comprehensive Wasteland Development Programme - Agri clinical Approach -				
	O.	7,00.00			
	R.	-7,00.00	..	..	..

Withdrawal of entire provision by reappropriation in March 2005 was due to actual requirement of funds for income supporting scheme to farmers operating pumpsets in irrigated lands.

(viii)(a)	2705.00.102.VI.UA. Command Area Development Programme in Cauvery Command -				
	O.	25,89.86			
	R.	-5,71.01	20,18.85	20,17.61	-1.24

Grant No. 5 - Agriculture Department - *contd.*

Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(b)	2705.00.109.VI.UA. Execution of On Farm Development Works in Tambiraparani River Basin under Command Area Development Programme -				
	O.	7,37.02			
	S.	0.02			
	R.	-2,03.52	5,33.52	5,43.22	+9.70
(c)	2705.00.108.VI.UA. Command Area Development Programme in Kothaiyar Chittar Pattanamkal Command -				
	O.	1,00.00			
	R.	-1,00.00	. .	. .	. .

Token provision obtained through supplementary grant in March 2005 under item (b) was mainly towards payment of salaries and dearness allowance.

Withdrawal of provision by reappropriation in March 2005 under items (a) and (b) and entire provision under item (c) was mainly due to lesser requirement of funds towards execution of soil conservation works and Command Area Development Programme and for contribution to the Farmers Councils under Command Area Development Programmes and also due to vacant posts and payment of salaries, dearness allowance, telephone charges, electricity charges, office contingencies, service postage stamps, purchase of petroleum, oil and lubricants, stores and equipments, and maintenance of computer and accessories, payment of rent, water charges, property tax, land lease, purchase and maintenance of machinery and equipment, motor vehicles under items (a) and (b).

Reasons for the final excess under item (b) was due to commencement of four new schemes in Tirunelveli.

Reasons for the final saving under item (a) have not been communicated (June 2005).

(ix)	2401.00.103.I.AN. Establishment of seed centres for procurement and distribution of seeds -				
	O.	25,84.02			
	S.	0.01			
	R.	-4,24.58	21,59.45	21,51.35	-8.10

Token provision obtained through supplementary grant in March 2005 was towards payment of remuneration to contract employees.

Withdrawal of provision by reappropriation in March 2005 was mainly due to lesser requirement of funds towards payment of salaries, dearness allowance, rent, water charges, property tax, advertisement charges and exhibitions, maintenance of motor vehicles, purchase of stores and equipment, telephone charges, electricity charges, office contingencies and service postage stamps and also due to prizes and awards, supply of uniforms, payment of pleader fees and remuneration to contract employees.

Reasons for the final saving have not been communicated. (June 2005).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(x)(a)	2705.00.101.VI.UA. Command Area Development Programme in Parambikulam-Aliyar Command -				
	O.	11,89.01			
	S.	0.01			
	R.	-3,61.85	8,27.17	8,27.33	+0.16
(b)	2702.02.103.I.AC. Sinking of private tube wells -				
	O.	7,55.87			
	R.	-1,33.00	6,22.87	6,19.27	-3.60

Token provision obtained through supplementary grant in March 2005 was towards contribution to the Farmers Councils under Command Area Development Programme under item (a).

Withdrawal of provision by reappropriation in March 2005 was mainly due to deployment of four sub-divisions to Tirunelveli District during January 2005 under item (a), lesser requirement of funds towards payment of salaries, dearness allowance, purchase and maintenance of machinery and equipment, supply of uniforms, telephone charges, electricity charges, office contingencies, service postage stamps, maintenance of motor vehicles and also for contribution to the Farmers Council under Command Area Development Programmes under items (a) and (b).

Reasons for the final saving under item (b) have not been communicated (June 2005).

(xi)	2435.01.101.I.AC. Establishment charges for the provincialised employees of the Market Committees -				
	O.	18,86.15			
	R.	-2,94.80	15,91.35	15,67.46	-23.89

Withdrawal of provision by reappropriation in March 2005 was mainly due to actual requirement of funds towards payment of salaries and dearness allowance and also due to austerity measures on travel expenses.

Reasons for the final saving have not been communicated (June 2005).

Grant No. 5 - Agriculture Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(xii)	2401.00.103.II.JB. Procurement and Distribution of Paddy and Millet seeds -				
	O.	16,00.95			
	R.	-2,60.60	13,40.35	13,38.96	-1.39

Withdrawal of provision by reappropriation in March 2005 was mainly due to lesser requirement of funds for purchase of materials under certain Agricultural Development Programmes, procurement of agricultural inputs under the scheme and service charges.

Reasons for the final saving have not been communicated (June 2005).

(xiii)	2401.00.109.I.AB. Agricultural Extension Centre-				
	O.	15,38.42			
	R.	-2,25.07	13,13.35	13,07.21	-6.14

Withdrawal of provision by reappropriation in March 2005 was mainly due to requirement of funds towards payment of salaries, dearness allowance, rent, water charges, property taxes, advertisement charges and exhibition, for minor works in Agricultural Extension Centres, remuneration to contract employees, telephone charges, electricity charges, service postage stamps, prizes and awards, supply of uniforms, purchase of books, pleader fees and also due to austerity measures on travel expenses.

Reasons for the final saving have not been communicated (June 2005).

(xiv)	2401.00.108.VI.UX. Integrated Spices Development Programme -				
	O.	1,56.23			
	S.	0.01			
	R.	-1,06.12	50.12	50.23	+0.11

Token provision obtained through supplementary grant in March 2005 was towards implementation of the scheme.

Withdrawal of provision by reappropriation in March 2005 was mainly due to austerity measures on travel expenses, lesser requirement of funds for payment of telephone charges, electricity charges, office contingencies, service postage stamps, maintenance of motor vehicles, fuel charges, procurement of agricultural inputs and transport charges.

Grant No. 5 - Agriculture Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(xv)	2551.01.102.II.JA. Soil Conservation Work on Mini Watershed basis under Western Ghat Development Programme -				
	O.	4,21.92			
	S.	0.01			
	R.	-1,06.97	3,14.96	3,16.04	+1.08

Token provision obtained through supplementary grant in March 2005 was towards purchase of computer and accessories under the scheme.

Withdrawal of provision by reappropriation in March 2005 was mainly due to lesser requirement of funds towards execution of soil conservation works and Command Area Development Programme, maintenance of motor vehicles, purchase of petroleum, oil and lubricants, and also due to austerity measures on travel expenses, payment of salaries, dearness allowance, telephone charges, electricity charges, office contingencies and service postage stamps.

Reasons for the final excess have not been communicated (June 2005).

(xvi)	2415.01.004.II.JH. Preparation and Distribution of Micro-nutrient Mixture of Groundnut -				
	O.	2,60.00			
	R.	-1,01.59	1,58.41	1,58.39	-0.02

Withdrawal of provision by reappropriation in March 2005 was mainly due to lesser requirement of funds for procurement of agricultural inputs under the scheme and transport charges and also due to actual requirement of funds for payment of wages, telephone charges, electricity charges, office contingencies, service postage stamps and advertisement charges.

8. Excess in the voted grant occurred mainly under-

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)(a)	2401.00.800.I.AV. Payment to Tamil Nadu Electricity Board on behalf of farmers using farm pumpsets -				
	S.	21,78.74			
	R.	2,80,38.26	3,02,17.00	3,02,17.00	..

Grant No. 5 - Agriculture Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(b)	2402.00.102.II.JW. Implementation of Watershed Project under Watershed Development Fund through Tamil Nadu Watershed Development Agency -				
	S.	0.01			
	R.	1,68.74	1,68.75	1,68.75	. .
(c)	2402.00.103.II.JE. Comprehensive Wasteland Development Programme - participatory Approach -				
	O.	27,00.00			
	S.	0.01			
	R.	24,03.99	51,04.00	51,11.50	+7.50
(d)	2402.00.103.VI.UE. Integrated Wasteland Development Programme -				
	O.	1,00.00			
	S.	0.01			
	R.	1,07.93	2,07.94	2,04.28	-3.66

Token provisions obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 under items (a) to (d) were towards implementation of the concerned schemes.

Reasons for the final excess under item (c) and for the final saving under item (d) have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(ii)(a)	2402.00.102.VI.UM. National Watershed Development Project for Rainfed Areas -				
	O.	15,24.61			
	S.	0.01			
	R.	5,64.43	20,89.05	20,89.33	+0.28

Grant No. 5 - Agriculture Department - *contd.*

Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(b)	2402.00.102.VI.UO. Alkaline Soil -				
	O.	10.00			
	S.	0.01			
	R.	27.10	37.11	37.09	-0.02

Token provision obtained through supplementary grant in March 2005 was towards implementation of the schemes of watershed development in rainfed areas and reclamation of alkaline soil under items (a) and (b) respectively.

Enhancement of provision by reappropriation in March 2005 was mainly due to higher provision made for payment of subsidies to the farmers under various Agricultural Development Programmes for cultivation.

(iii(a)	2501.02.800.II.JA. Assistance to District Rural Development Agencies under Drought Prone Areas Programme -				
	O.	7,00.00			
	S.	0.01			
	R.	3,38.46	10,38.47	10,24.97	-13.50
(b)	2435.01.101.III.SF. Conducting of Field Survey for estimation of Marketable Surplus and Post harvest losses of food grains -				
	S.	0.01			
	R.	17.49	17.50	17.50	. .

Token provisions obtained through supplementary grant in March 2005 was towards implementation of the schemes under items (a) and (b).

Enhancement of provision by reappropriation in March 2005 was mainly due to implementation of the scheme and also due to enhanced release of Government of India's share and the corresponding State's share under items (a) and (b).

Reasons for the final saving under item (a) have not been communicated (June 2005).

Grant No. 5 - Agriculture Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(iv)(a)	2401.00.108.II.JD. Scheme for increasing the production of oil seeds -				
	O.	4,66.96			
	S.	0.01			
	R	1,05.07	5,72.04	5,66.01	-6.03
(b)	2401.00.108.VI.VF. Distribution of coconut seedlings to female infants -				
	S.	0.01			
	R.	64.33	64.34	63.66	-0.68

Token provision obtained through supplementary grant in March 2005 was towards implementation of the schemes under items (a) and (b).

Enhancement of provision by reappropriation in March 2005 was mainly due to the higher provision made for procurement of agricultural inputs under various Agricultural Development Programmes under items (a) and (b).

Reasons for the finai saving under itern (a) have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(v)(a)	2705.00.116.VI.UA. Command Area Development Programme in Manimuthar Irrigation System -				
	S.	0.02			
	R.	56.82	56.84	55.61	-1.23
(b)	2705.00.113.VI.UA. Command Area Development Programme in Gadana and Ramanadhi Irrigation System -				
	S.	0.01			
	R.	42.76	42.77	42.71	-0.06
(c)	2705.00.114.VI.UA. Command Area Development Programme in Nambiyar River Basin System -				
	S.	0.01			
	R.	39.53	39.54	39.63	+0.09

Grant No. 5 - Agriculture Department - *contd.*

	Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)		
(d)	2705.00.115.VI.UA. Command Area Development Programme in Patchaiyar River Basin System -					
		S.	0.01			
		R.	19.09	19.10	18.10	-1.00
(e)	2705.00.119.VI.UA. Command Area Development Programme in Maruthanathi System -					
		S.	0.01			
		R.	14.00	14.01	13.94	-0.07
(f)	2705.00.117.VI.UA. Command Area Development Programme in Anaimaduvu System -					
		S.	0.01			
		R.	13.92	13.93	13.13	-0.80
(g)	2705.00.118.VI.UA. Command Area Development Programme in Chinnar Reservoir System -					
		S.	0.01			
		R.	11.41	11.42	11.39	-0.03

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 were towards implementation of several new medium irrigation projects under Command Area Development Programme under items (a) to (g).

Reasons for the final saving under items (a) and (d) have not been communicated (June 2005).

	Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
(vi)(a)	2401.00.114.VI.UE. Oil Palm Development Project -					
		O.	1,06.73			
		S.	0.01			
		R.	53.87	1,60.61	1,58.82	-1.79
(b)	2401.00.114.VI.UB. Oilseeds Production Programme -					
		O.	4,34.71			
		S.	0.02			
		R.	45.31	4,80.04	4,78.58	-1.46

Token provision obtained through supplementary grant in March 2005 were towards payment of subsidies to the farmers under various Agricultural Development Programmes for cultivation of Oil Palm and oil seeds under items (a) and (b) and also towards training under oil seeds production programme under item (b).

Grant No. 5 - Agriculture Department - *contd.*

Enhancement of provision by reappropriation in March 2005 was mainly due to the higher provision made for payment of subsidies and training given to the farmers under various Agricultural Development Programmes for Oil Palm and oil seeds under items (a) and (b) and also due to payment of advertisement charges under item (a).

Reasons for the final saving under items (a) and (b) have not been communicated (June 2005).

	Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)		
(vii)(a)	2402.00.102.VI.UP. Agricultural Mechanisation -					
		O.	1,21.00			
		S.	0.01			
		R.	47.54	1,68.55	1,68.50	-0.05
(b)	2401.00.789.VI.UD. Oil Palm Development Programme -					
		O.	35.17			
		S.	0.01			
		R.	16.75	51.93	53.76	+1.83
(c)	2401.00.789.VI.UB. Intensive Cotton Development -					
		O.	73.01			
		S.	0.01			
		R.	16.23	89.25	89.23	-0.02

Token provisions through supplementary grant and enhancement of provision by reappropriation in March 2005 were due to payment of subsidies to the farmers under various Agricultural Development Programmes for cultivation of Oil Palm and Cotton under items (a), (b) and (c).

Reasons for the final excess under item (b) have not been communicated (June 2005).

	Head			Total grant	Actual expenditure	Excess + Saving -
(viii)(a)	2401.00.112.II.JA. Assistance to Scheme on Pulses Villages -					
		O.	0.01			
		S.	0.01			
		R.	41.17	41.19	40.76	-0.43
(b)	2401.00.105.VI.UJ. Popularisation of leaf colour chart based Nitrogen Management in Rice under Macro Management Mode -					
		S.	0.01			
		R.	11.98	11.99	11.98	-0.01

Grant No. 5 - Agriculture Department - *contd.*

Token provisions obtained through supplementary grant in March 2005 were towards implementation of the schemes under items (a) and (b).

Enhancement of provision by reappropriation in March 2005 was mainly due to the higher provision made for payment of subsidies to the farmers under various Agricultural Development Programmes under items (a) and (b).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(ix)(a)	2401.00.114.III.SB. Integrated Farming in Coconut holding for productivity improvement -				
	O.	50.00			
	S.	0.01			
	R.	36.55	86.56	86.52	-0.04
(b)	2401.00.108.VI.VE. Innovative Programmes -				
	O.	73.00			
	S.	0.01			
	R.	30.89	1,03.90	1,03.70	-0.20
(c)	2401.00.112.VI.UA. Pulses Programme under Integrated Scheme of Oilseeds, Pulses, Oil Palm and Maize -				
	O.	85.97			
	S.	0.01			
	R.	13.85	99.83	99.85	+0.02

Token provision through supplementary grant and enhancement of provision by reappropriation in March 2005 were mainly due to the higher provision made for payment of subsidies to the farmers under various Agricultural Development Programmes for cultivation of Maize, Pulses, Oilseeds, Oil Palm, Coconut and Drip and Sprinkler Irrigation Schemes under items (a), (b) and (c). Additional provision by reappropriation was due to payment of advertisement charges under item (b) and training given to the farmers under various development programmes and settlement of pending travelling and airline bills under item (c).

(x)	2401.I.789.II.JE. Increasing the production of Oilseeds -				
	O.	1,35.38			
	S.	0.01			
	R.	33.50	1,68.89	1,66.98	-1.91

Token provision obtained through supplementary grant in March 2005 was towards procurement of agricultural inputs for increasing the production of oil seeds.

Enhancement of provision by reappropriation in March 2005 was mainly due to the higher provision made for procurement of agricultural inputs under various Agricultural Development Programmes.

Reasons for the final saving have not been communicated (June 2005).

CAPITAL

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 1,61.30 lakh, Rs 1,55.50 lakh only was surrendered in March 2005.

2. In view of the saving of Rs 1,61.30 lakh in the voted grant, supplementary grant of Rs 9,40.41 lakh obtained in March 2005 proved excessive.

3. Saving in the voted grant worked out to 10 *per cent*.

4. Saving occurred mainly under-

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
4401.00.108.VI.UA. Intensive Cotton Development Programme -				
S.	1,39.70			
R.	-1,39.70	..	..	..

Withdrawal of entire provision by reappropriation in March 2005 was due to belated sanction of funds for the construction of Bio-control Laboratories during the fag end of the financial year.

Grant No. 6 - Animal Husbandry and Fisheries Department - Animal Husbandry

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2059. **Public Works**
2403. **Animal Husbandry**
2415. **Agricultural Research and Education**
2551. **Hill Areas**
3451. **Secretariat - Economic Services**

Voted

Original	1,64,31,12			
Supplementary	2,42,46	1,66,73,58	1,48,77,72	-17,95,86
Amount surrendered during the year (March 2005)				12,61,43

Charged

Original	*1*			
Supplementary	*94*	*95*	*91*	*-4*
Amount surrendered during the year				*Nil*

CAPITAL

4403. **Capital Outlay on Animal Husbandry**
4415. **Capital Outlay on Agricultural Research and Education**

Voted

Original	17,51			
Supplementary	..	17,51	14,46	-3,05
Amount surrendered during the year				Nil

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 17,95.86 lakh, Rs 12,61.43 lakh only was surrendered in March 2005.

2. Saving in the voted grant worked out to 10.77 *per cent.*

3. In view of the ultimate saving of Rs 17,95.86 lakh in the voted grant, the entire supplementary grant of Rs 2,42.46 lakh obtained in July 2004, December 2004 and March 2005 proved excessive.

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the voted grant occurred under -

Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(i)	2403.00.101.I.AA. Veterinary Hospitals and Dispensaries -				
	O.	68,62.00			
	S.	1,90.08			
	R.	-8,53.65	61,98.43	59,74.61	-2,23.82

Supplementary grant obtained in December 2004 and token provision in March 2005 were towards pay and allowances in connection with the creation of 342 posts of Veterinary Assistant Surgeon in lieu of 382 posts of Extension Officer disbanded in the Rural Development Department and payment of rent and water charges respectively.

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts and shifting of sub centres and Veterinary Hospitals to Government buildings. The decrease was partly offset by additional provision made mainly towards payment of arrears and revision of rent, replacement and purchase of Machinery and Equipments, payment of remuneration to the Contract Employees and due to hike in prices of Petrol and Diesel.

Reasons for the final saving have not been communicated (June 2005).

(ii)	2415.03.277.I.AA. Grants to Tamil Nadu Veterinary and Animal Sciences University -				
	O.	16,19.30			
	R.	-8,60.48	7,58.82	7,58.82	. .

Withdrawal of provision by reappropriation in March 2005 was due to adjustment of advance grants released to the Tamil Nadu Veterinary and Animal Sciences University during 2003-2004.

Grant No. 6 - Animal Husbandry and Fisheries Department - Animal Husbandry- *contd.*

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	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(iii)	2403.00.101.II.KV. Upgradation of Sub-Centres as Veterinary Dispensaries -				
	O.	3,36.75			
	R.	-1,84.55	1,52.20	1,03.96	-48.24

Withdrawal of provision by reappropriation in March 2005 was due to non-filling up of vacant posts.

Reasons for the final saving have not been communicated (June 2005).

6. Excess in the voted grant occurred under -

~~7460~~ 7470
350.7231
P04

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(i)	2403.00.113.III.SC. Conduct of 17th Quinquennial Live Stock Census -				
	S.	52.11			
	R.	5,63.27	6,15.38	5,94.29	-21.09

Supplementary grant obtained in July 2004 and token provision in December 2004 and March 2005 were towards conducting the 17th 'Quinquennial Live Stock Census' in Tamil Nadu.

Enhancement of provision by reappropriation in March 2005 was due to more expenditure on office expenses, printing charges and training for implementation of 17th Quinquennial Live Stock Census.

Reasons for the final saving have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(ii)	2403.00.101.VI.UH. Assistance to States for the control of Animal Disease -				
	S.	0.08			
	R.	3,45.55	3,45.63	3,46.17	+0.54

Token provision obtained through supplementary grant in December 2004 and March 2005 were towards assistance to States for control of Animal Disease Scheme and for the continuance of the posts during 2004-2005.

Enhancement of provision by reappropriation in March 2005 was towards more expenditure on office expenses, advertisement charges, Minor Works, training, Purchase of Machinery and Equipment, Materials and Computers for implementation of the Scheme.

Head			Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(iii) 2403.00.101.II.JA. Veterinary Dispensaries -					
	O.	36.77			
	S.	0.03			
	R.	1,57.38	1,94.18	1,54.78	-39.40

Token provision obtained through supplementary grant in March 2005 was towards payment of salary and dearness allowance to the staff employed in Veterinary Dispensaries and purchase of medicines for the Veterinary Dispensaries.

Enhancement of provision by reappropriation in March 2005 was towards salaries, dearness allowance, travel expenses, office expenses, purchase of medicines to the Veterinary Dispensaries and Sub-Centres and purchase of Machinery and Equipment to the Veterinary First aid centres.

Reasons for the final saving have not been communicated (June 2005).

(iv) 2415.03.277.VI.UA. Grants to Tamil Nadu Veterinary and Animal Sciences University for establishment of carcass and byproducts utilisation centre -					
	O.	0.01			
	S.	0.01			
	R.	69.27	69.29	69.29	..

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards establishment of carcass and by products Utilisation Centre.

(v) 2403.00.101.III.SF. Foot and mouth disease control -					
	S.	0.03			
	R.	30.24	30.27	30.20	-0.07

Token provision obtained through supplementary grant in December 2004 and March 2005 were towards implementation of the Foot and mouth disease control programme in Kanyakumari District under Centrally Sponsored Scheme and purchase of Materials and computer accessories for use in the offices under the Foot and Mouth disease control scheme respectively.

Enhancement of provision by reappropriation in March 2005 was towards office expenses, advertising and publicity, Minor works, Printing charges, purchase of Machinery and Equipments, Materials and Computers for the implementation of the Scheme.

Grant No. 6 - Animal Husbandry and Fisheries Department - Animal Husbandry- *concld.*

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(vi)	2403.00.113.VI.UA. Strengthening of Statistical Cell -				
	O.	39.22			
	S.	0.02			
	R.	35.01	74.25	66.36	-7.89

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards purchase of computer hardwares and training for the implementation of Integrated Sample Survey Scheme in the State during 2004-2005.

Reasons for the final saving have not been communicated (June 2005).

(vii)	2403.00.101.III.SA. Establishment of Rinderpest Squad under Rinderpest Eradication Programme -				
	O.	0.10			
	S.	0.01			
	R.	15.24	15.35	13.67	-1.68

Token provision obtained through supplementary grant in March 2005 was towards fuel charges for the Government vehicles under Rinderpest Eradication Programme.

Enhancement of provision by reappropriation in March 2005 was towards expenditure on travel expenses, office expenses, Advertisement, Machinery and Equipments, repairs of Motor Vehicles and fuel for implementation of the programme.

Reasons for the final saving have not been communicated (June 2005).

CAPITAL

Notes -

1. Though the ultimate saving in the grant worked out to Rs 3.05 lakh, no amount was surrendered during the year.

2. Saving in the grant worked out to 17.41 *per cent.*

Grant No. 7 - Animal Husbandry and Fisheries Department - Fisheries

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2059. Public Works
2216. Housing
2225. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes
2405. Fisheries
2415. Agricultural Research and Education
2551. Hill Areas

Voted

Original	64,58,26			
Supplementary	10,67,06	75,25,32	66,88,17	-8,37,15
Amount surrendered during the year (March 2005)				6,40,14

Charged

Original	. .			
Supplementary	5	5	..	-5
Amount surrendered during the year				*Nil*

CAPITAL

4405. Capital Outlay on Fisheries
4551. Capital Outlay on Hill Areas

Voted

Original	3,66,82			
Supplementary	1,26,20	4,93,02	1,93,45	-2,99,57
Amount surrendered during the year (March 2005)				2,97,66

REVENUE

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 8,37.15 lakh, Rs 6,40.14 lakh only was surrendered in March 2005.

2. In view of the saving of Rs 8,37.15 lakh in the voted grant, supplementary grant of Rs 8,83.63 lakh obtained in March 2005 proved excessive.

3. Saving in the voted grant worked out to 11.12 *per cent*.

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Significant saving in the voted grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
2216.80.800.VI.UA. Construction of houses for fishermen -				
O.	7,40.00			
S.	0.01			
R.	-2,77.52	4,62.49	4,62.50	+0.01

Token provision obtained through supplementary grant in March 2005 was towards construction of houses for the Fishermen.

Withdrawal of provision by reappropriation in March 2005 was due to non-release of funds from Government of India. The decrease was partly offset by additional provision made towards construction of tubewells and community halls for fishermen.

6. Excess in the voted grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(i) 2405.00.800.II.JS. Repairs to Fishermen Houses -				
S.	0.01			
R.	90.49	90.50	90.50	. .

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 were towards repair works of Fishemen Houses at Thiruchinnankuppam, Chennai.

Grant No. 7 - Animal Husbandry and Fisheries Department - Fisheries - *concld.*

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakh of rupees)		
(ii) 2405.00.102.II.JC. Sea Ranching Programme -				
O.	0.01			
S.	89.22			
R.	39.18	1,28.41	1,28.40	-0.01

Provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 were towards purchase of materials for implementing the Sea Ranching Programme in 12 coastal areas.

Head		Total grant	Actual expenditure	Excess + Saving -
(iii) 2405.00.800.II.JZ. Tamil Nadu Fishermen Group Insurance -				
O.	5.01			
S.	0.01			
R.	26.74	31.76	31.77	+0.01

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards payment of premium and subsidy for fishermen group insurance scheme.

CAPITAL

Notes and comment -

1. Through the saving in the grant worked out to Rs 2,99.57 lakh, Rs 2,97.66 lakh only was surrendered in March 2005.

2. Saving in the grant worked out to 60.76 *per cent.*

3. In view of the saving of Rs 2,99.57 lakh in the grant, supplementary grant of Rs 1,26.20 lakh obtained in March 2005 proved excessive.

4. Significant saving in the grant occurred under -

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakh of rupees)		
4405.00.104.VI.UA. Development of Landing Facilities -				
O.	3,00.00			
S.	1,00.00			
R.	-2,97.64	1,02.36	95.52	-6.84

Additional provision obtained through supplementary grant in March 2005 was towards development of fish landing facilities.

Withdrawal of provision by reappropriation in March 2005 was due to non-finalisation of tenders for fish landing centres.

Reasons for the final saving have not been communicated (June 2005).

Grant No. 8 - Animal Husbandry and Fisheries Department - Dairy Development

Major head		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2404. Dairy Development				
Voted				
Original	13,02,38			
Supplementary	1	13,02,39	11,37,05	-1,65,34
Amount surrendered during the year (March 2005)				1,62,85
Charged				
Original	*1*			
Supplementary	. .	*1*	. .	*-1*
Amount surrendered during the year (March 2005)				*1*

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 1,65.34 lakh, only Rs 1,62.85 lakh was surrendered in March 2005.

2. Saving in the voted grant worked out to 12.7 *per cent.*

3. Saving occurred in the voted grant mainly under-

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(i)	2404.00.001.I.AB. Establishment of Directorate of Audit for Milk Cooperatives-				
	O.	4,23.76			
	R.	-93.94	3,29.82	3,40.27	+10.45

Grant No. 8 - Animal Husbandry and Fisheries Department - Dairy Development - *concld.*

Withdrawal of provision by reappropriation in March 2005 was due to non-filling up of the vacant posts.

Reasons for the final excess have not been communicated (June 2005).

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(ii)	2404.00.001.I.AA. Establishment of Staff of Milk Production and Dairy Development Department-				
	O.	3,18.66			
	S.	0.01			
	R.	-39.29	2,79.38	2,68.10	-11.28

Token provision obtained through supplementary grant in March 2005 was towards electricity charges.

Withdrawal of provision by reappropriation in March 2005 was due to non-filling up of vacant posts and economy in expenditure.

Final saving was due to remittance of festival advance and electricity charges collected from the residence of staff quarters at Madhavaram Milk Colony.

Grant No. 9 - Backward Classes, Most Backward Classes and Minorities Welfare Department

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		(In Thousands of Rupees)		
REVENUE				
2070. Other Administrative Services				
2202. General Education				
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes				
2235. Social Security and Welfare				
2250. Other Social Services				
2251. Secretariat - Social Services				
Voted				
Original	1,53,79,57			
Supplementary	69,48,46	2,23,28,03	1,99,49,00	-23,79,03
Amount surrendered during the year (March 2005)				22,87,73
Charged				
Original	7			
Supplementary	..	7	..	-7
Amount surrendered during the year (March 2005)				7
CAPITAL				
4225. Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes				
Voted				
Original	5,99,43			
Supplementary	15,00	6,14,43	3,93,40	-2,21,03
Amount surrendered during the year (March 2005)				2,21,03

REVENUE

Notes and comments -

1. In view of the saving of Rs 23,79.03 lakh in the voted grant, supplementary grant of Rs 21,70.46 lakh obtained in March 2005 proved excessive.

2. Saving in the voted grant worked out to 10.65 *per cent.*

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Significant saving in the voted grant occurred under-

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)(a)	2225.03.277.II.KS. Free supply of bicycles to Backward Classes Girl Students studying in Standard XI and XII in the Government /Government Aided Higher Secondary Schools-				
	S.	31,32.00			
	R.	-11,07.70	20,24.30	20,24.30	..
(b)	2225.03.277.II.KR. Free supply of bicycles to Most Backward Classes and Denotified Communities Girl Standards studying in Standard XI and XII in the Govemment/Govemment Aided Higher Secondary Schools-				
	S.	16,04.01			
	R.	-5,91.72	10,12.29	10,12.29	..

Provision obtained through supplementary grant in July 2004 under items (a) and (b) and token provision obtained in March 2005 under item (b) was towards implementation of the schemes.

Withdrawal of provision by reappropriation in March 2005 was due to lesser expenditure on the schemes.

(ii)	2225.80.101.I.AE. Denotified Community Schools-				
	O.	22,36.13			
	R.	-4,03.34	18,32.79	17,82.92	-49.87

Grant No. 9 - Backward Classes, Most Backward Classes and Minorities Welfare Department - *contd.*

Withdrawal of provision by reappropriation in March 2005 was due to non-filling up of certain vacant posts, lesser provision required towards office expenses, telephone charges, electricity charges, travel expenses, rent, materials and supplies, clothing, tentage and stores which was partly offset by additional provision towards cost of books, note books and slates.

Reasons for the final saving have not been communicated (June 2005).

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(iii)	2225.03.277.I.AA. Backward Classes Hostels-				
	O.	14,51.95			
	S.	0.03			
	R.	-2,03.02	12,48.96	12,44.25	-4.71

Token provision obtained through supplementary grant in March 2005 was towards payment of rent, purchasing of clothing, tentage and stores and miscellaneous expenses for Backward Classes Hostels.

Withdrawal of provision by reappropriation in March 2005 was due to non-filling up of vacant posts, lesser expenditure incurred towards wages, dearness allowances, travel expenses, office expenses, telephone charges, rents, rates and taxes, maintenance of machineries and equipements which was partly offset by additional provision under clothing, tentage and stores and miscellaneous expenditure.

Reasons for the final saving have not been communicated(June 2005).

(iv)(a)	2225.03.277.II.KE. Pre-Matric Scholarships to Most Backward Classes-				
	O.	5,50.00			
	S.	0.01			
	R.	-1,93.41	3,56.60	3,56.60	..
(b)	2225.03.277.II.JE. Pre-Matric Scholarship to Backward Classes-				
	O.	6,75.15			
	S.	0.02			
	R.	-1,05.98	5,69.19	5,69.16	-0.03

Token provision obtained through supplementary grant in March 2005 was towards payment of Pre-Matric and Post-Matric Scholarships to the students of Backward and Most Backward Classes for Professional Courses under items (a) and (b) and towards cost of Books / Note Books under item (b).

Withdrawal of provision by reappropriation in March 2005 was mainly due to lesser expenditure incurred towards supply of books/note books and slates which was partly offset by higher provision for scholarships under items (a) and (b).

Grant No. 9 - Backward Classes, Most Backward Classes and Minorities Welfare Department - *contd.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(v)(a)	2225.03.277.III.SB. Post-Matric Schoolarships to Other Backward Classes Students - Controlled by Director of Most Backward Classes and Denotified Communities-				
	O.	2,50.00			
	R.	-1,16.69	1,33.31	1,33.31	..
(b)	2225.03.277.III.SA. Post-Matric Scholarships to Other Backward Classes Students - Controlled by Director of Backward Classes and Minorities Welfare-				
	O.	2,50.00			
	R.	-1,16.68	1,33.32	1,33.32	..

Withdrawal of provision by reappropriation in March 2005 was due to lesser expenditure incurred in implementation of the schemes and reimbursement of tuition fees to English medium students.

(vi)	2225.03.277.II.KO. Extension of free Education to Backward Classes students pursuing professional courses-				
	O.	2,00.00			
	S.	4,17.50			
	R.	-1,03.50	5,14.00	5,13.97	-0.03

Supplementary grant obtained in March 2005 was towards implementation of the scheme.

Withdrawal of provision by reappropriation in March 2005 was due to lesser expenditure incurred based on actual requirements.

Grant No. 9 - Backward Classes, Most Backward Classes and Minorities Welfare Department - *contd.*

5. Excess in the voted grant occurred under-

	Head			*Total grant*	*Actual expenditure*	*Excess+ Saving-*
					(in lakh of rupees)	
(i)(a)	2225.03.277.VI.UA. Pre-matric scholarship to Other Backward Classes - Most Backward Classes and Denotified Community Welfare Department-					
		O.	0.01			
		S.	0.01			
		R.	2,42.52	2,42.54	2,42.55	+0.01
(b)	2225.03.277.VI.UB. Pre-Matric scholarship to Other Backward Classes - Backward Classes and Minorities Welfare Department-					
		O.	0.01			
		S.	84.47			
		R.	1,58.06	2,42.54	2,42.55	+0.01
(c)	2225.03.277.II.KF. Post-Matric scholarships to Most Backward Classes-					
		O.	5,00.00			
		S.	0.01			
		R.	99.41	5,99.42	5,99.42	..
(d)	2225.03.277.II.JY. Free Education Scheme for First Generation Backward Classes students for Polytechnic Diploma Course-					
		O.	2,00.00			
		S.	0.01			
		R.	1,84.53	3,84.54	3,84.54	..

Grant No. 9 - Backward Classes, Most Backward Classes and Minorities Welfare Department - *contd.*

	Head			Total grant	Actual expenditure	Excess+ Saving-
					(in lakh of rupees)	
(e)	2225.03.277.II.KK. Free Education Scheme for First Generation of Most Backward Classes/Denotified Community Students for Polytechnic Diploma Course-					
	O.	80.00				
	S.	0.01				
	R.	1,23.50		2,03.51	2,03.51	..
(f)	2225.03.277.II.KQ. Free Education to Most Backward Classes/Denotified Communities for Professional Courses-					
	O.	2,25.00				
	S.	0.01				
	R.	68.77		2,93.78	2,93.76	-0.02

Token provision obtained through supplementary grant under items (a), (c), (d), (e) and (f), additional provision obtained through supplementary grant under item (b) and enhancement of provision by reappropriation in March 2005 under items (a) to (f) was towards implementation of the concerned schemes such as shared schemes between State and Centre under items (a) and (b), for pursuing Polytechnic Diploma Courses under items (c), (d) and (e) and for pursuing Professional Courses under item (f).

	Head			Total grant	Actual expenditure	Excess+ Saving-
(ii)	2250.00.800.II.JC. Grants to Tamil Nadu Wakf Board-					
	O.	0.01				
	R.	73.99		74.00	74.00	..

Enhancement of provision by reappropriation in March 2005 was based on actual requirements towards implementation of the scheme.

Grant No. 9 - Backward Classes, Most Backward Classes and Minorities Welfare Department - *concld.*

CAPITAL

Notes and comment -

1. Saving in the grant worked out to 35.97 *per cent.*

2. Saving in the grant occurred under-

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
4225.03.277.II.JW. Construction of Hostel Buildings for students - Assistance to Tamil Nadu Backward Classes Economic Development Corporation for repayment of loan to Housing Urban Development Corporation -				
O.	5,99.43			
R.	-2,21.03	3,78.40	3,78.40	..

Withdrawal of provision by reappropriation in March 2005 was due to the requirement of lesser provision towards assistance to Tamil Nadu Backward Classes Economic Development Corporation for repayment of loan and payment of interest to HUDCO consequent to the revision of interest rate and also for not availing of further loans from HUDCO Limited for construction of buildings for hostels.

Grant No. 10 - Commercial Taxes Department - Commercial Taxes

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2040. Taxes on Sales, Trade etc.
2052. Secretariat - General Services
2059. Public Works

Voted

Original	3,22,08,66			
Supplementary	9	3,22,08,75	3,12,06,33	-10,02,42
Amount surrendered during the year (March 2005)				22,52,44

Charged

Original	2			
Supplementary	. .	2	. .	-2
Amount surrendered during the year (March 2005)				2

Notes -

1. As the ultimate saving in the voted grant worked out to Rs 10,02.42 lakh only, surrender of Rs 22,52.44 lakh in March 2005 proved injudicious.

2. In view of the saving of Rs 10,02.42 lakh in the voted grant, supplementary grant of Rs 0.09 lakh obtained in March 2005 proved unnecessary.

Grant No. 10 - Commercial Taxes Department - Commercial Taxes - *concld.*

3. *Infrastructure Development Fund -*

The infrastructure Development Fund was created in the year 2003-04 vide G.O.Ms. No. 380 dated 26.8.2003. It has been ordered that a specific Infrastructure Surcharge at 5 *per cent* will be levied on sales tax under TNGS Tax Act, 1959. The amount realised through such collections is initially credited under "0040- Taxes on Sales, Trade etc. - 102-Receipts under Sales Tax Act".

The contribution to the Fund are the specific collection of surcharge. The Fund will be utilised for the earmarked activities namely, development and implementation of infrastructure projects under various sectors such as road, power, irrigation, water supply etc. The credit to the Fund will be afforded by debit to "2040- Taxes on Sales, Trade, etc." under this grant.

The expenditure on the earmarked activities will be initially debited to the concerned functional Major Head. Subsequently, before the closure of the accounts for the year such expenditure will be met from the Fund by debit to the Fund per contra credit to the functional major head where the initial expenditure was incurred.

A sum of Rs 2,02,30.88 lakh has been credited to the Fund as contribution which was collected as infrastructure surcharge during 2004-05, by debit to this grant under "2040-Taxes on Sales, Trade, etc.". However, another sum of Rs 4,56.00 lakh has also been credited to the Fund as interest earned from out of the investments made from the Fund. No expenditure has been incurred as one of the earmarked activity during this year. As such, expenditure met from the Fund during 2004-05 is Nil. The balance at the credit of the Fund is Rs 3,67,45.84 lakh. Out of this a sum of Rs 3,20,78.25 lakh has been invested in the Treasury Bills, as on 31st March 2005.

The transaction of the Fund stand included under "8229 - Development and Welfare Funds - 200 - Other Development and Welfare Funds", an account of which is given in Statement No.16 of Finance Accounts 2004-05.

Grant No. 11 - Commercial Taxes Department- Stamps and Registration

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2030. Stamps and Registration				
2059. Public Works				
3454. Census Surveys and Statistics				
3475. Other General Economic Services				
Voted				
Original	1,10,26,12			
Supplementary	5	1,10,26,17	83,97,98	-26,28,19
Amount surrendered during the year (March 2005)				23,99,22
Charged				
Original	2			
Supplementary	. .	2	. .	-2
Amount surrendered during the year (March 2005)				1

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 26,28.19 lakh, Rs 23,99.22 lakh only was surrendered in March 2005.

2. Saving in the voted grant worked out to 23.84 *per cent.*

3. Saving in the voted grant occurred mainly under-

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	2030.03.001.I.AD. Computerisation of Registration Department under Simplified and Transparent Administration of Registration (STAR) Project-				
	O.	18,27.40			
	R.	-11,35.00	6,92.40	6,91.07	-1.33

Withdrawal of provision by reappropriation in March 2005 was due to non-implementation of STAR Project Phase III.

Reasons for the final saving have not been communicated (June 2005).

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(ii)	2030.03.001.I.AB. District Establishment Charges-				
	O.	67,95.11			
	S.	0.02			
	R.	-5,56.18	62,38.95	60,67.09	-1,71.86

Token provision obtained through supplementary grant in March 2005 was towards payment of (i) lease charges to M/s ELCOT for computerisation in Registration Department and (ii) property tax.

Withdrawal of provision by reappropriation in March 2005 was due to (i) non-filling up of vacant posts, (ii) restricted sanction and (iii) adoption of economy measures.

Reasons for the final saving have not been communicated (June 2005).

(iii)	2030.03.001.II.JB. Special initiatives in E-Governance in Registration Department-				
	O.	5,00.00			
	R.	-5,00.00	..	..	..

Withdrawal of entire provision by reappropriation in March 2005 was due to non-implementation of e-governance in Registration Department.

(iv)	2030.02.101.I.AA. Supply from Central Stamp Stores-				
	O.	7,00.00			
	S.	0.01			
	R.	-1,52.39	5,47.62	5,47.63	+0.01

Token provision obtained through supplementary grant in March 2005 was towards settlement of bills in connection with purchase of non-judicial stamps.

Withdrawal of provision by reappropriation was due to actual requirement under materials and supplies.

Grant No. 11 - Commercial Taxes Department- Stamps and Registration - *concld.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(v)	2059.01.053.I.AH. Buildings - Registration Department (Administered by Chief Engineer (Buildings)-				
	O.	1,36.77			
	R.	-96.11	40.66	36.96	-3.70

Withdrawal of provision by reappropriation in March 2005 was based on actual requirement under building maintenance.

Reasons for the final saving have not been communicated (June 2005).

4. Excess in the voted grant occurred mainly under-

Head		Total grant	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)	
2030.01.101.I.AA Supply from Central Stamp Stores-				
O.	1,00.00			
S.	0.01			
R.	96.59	1,96.60	1,96.60	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 were towards settlement of bills in connection with purchase of judicial stamps.

Grant No. 12 - Co-operation, Food and Consumer Protection Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2059. Public Works
2070. Other Administrative Services
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes
2235. Social Security and Welfare
2236. Nutrition
2401. Crop Husbandry
2425. Co-operation
3451. Secretariat - Economic Services
3456. Civil Supplies

Voted				
Original	10,98,47,97			
Supplementary	3,23,12,14	14,21,60,11	14,18,63,80	-2,96,31
Amount surrendered during the year (March 2005)				4,85,78
Charged				
Original	5			
Supplementary	2,18	2,23	2,14	-9
Amount surrendered during the year (March 2005)				9

CAPITAL

4408. Capital Outlay on Food Storage and Warehousing
4425. Capital Outlay on Co-operation

Voted				
Original	5,79,44			
Supplementary	19,99	5,99,43	5,55,60	-43,83
Amount surrendered during the year (March 2005)				17,50

Grant No. 12 - Co-operation, Food and Consumer Protection Department - *contd.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)	
LOANS				
6225. Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes				
6408. Loans for Food Storage and Warehousing				
6416. Loans to Agricultural Financial Institutions				
6425. Loans for Cooperation				
6435. Loans for other Agricultural Programmes				
6860. Loans for Consumer Industries				
Voted				
Original	13,53,57			
Supplementary	3,68,95,02	3,82,48,59	3,80,71,84	-1,76,75
Amount surrendered during the year (March 2005)				1,76,89

REVENUE

Notes -

1. As the ultimate saving in the voted grant worked out to Rs 2,96.31 lakh, surrender of Rs 4,85.78 lakh in March 2005 proved injudicious.

2. In view of the saving of Rs 2,96.31 lakh in the voted grant, supplementary grant of Rs 2,57,55.60 lakh obtained in March 2005 proved excessive.

CAPITAL

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 43.83 lakh, Rs 17.50 lakh only was surrendered in March 2005.

2. In view of the saving of Rs 43.83 lakh in the voted grant, supplementary grant of Rs 19.99 lakh obtained in March 2005 proved unnecessary.

Grant No. 12 - Co-operation, Food and Consumer Protection Department - *concld.*

3. Saving in the grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	4425.00.107.I.AA. Assistance to Tamil Nadu State Co-operative Banks, Central Co-operative Banks and Village Credit Societies for strengthening the Share Capital Structure -				
	O.	65.00			
	R.	-16.59	48.41	46.99	-1.42

Specific reasons for the withdrawal of provision by reappropriation in March 2005 and reasons for the final saving have not been communciated (June 2005).

(ii)	4425.00.108.II.LD. Margin Money Assistance to Consumer Co-operative wholesale stores -				
	O.	0.01			
	S.	19.99	20.00	6.52	-13.48

Provision obtained through supplementary grant in March 2005 was towards margin money assistance to Consument Co-operative wholesale stores.

Specific reason for the final saving have not been communciated (June 2005).

4. *State Agricultural Credit Relief and Guarantee Fund -*

The Fund has been consituted for recouping losses sustained by Co-operative Institutions and Land Mortgage Banks on account of loans granted for agricultural purposes and for assisting co-operatives institutions towards writing off of arrears of loans, the recovery of which had proved difficult and impossible due to natural calamities. It is credited with annual contribution by Government and interest on the balances of the Fund deposited with Government and such portion of dividend eamed by Government on the shares held in Co-opeative Institutions in the State after meeting the annual interest charges due on the loan assistance from the Reserve Bank of India.

Though no specific contribution was made, interest of Rs 10.30 lakh was credited to the Fund during the year. No expenditure was met from the Fund during the year. The balance at the credit of the Fund on 31st March 2005 was Rs 2,36.69 lakh.

The transactions of the Fund stand included under the Head '8121. General and other Reserve Funds - 102. Development Fund for Agircultural Purposes' in Statement No.16 of the Finance Accounts 2004-05.

Grant No. 13 - Energy Department (All voted)

Major heads		Total grant	Actual expenditure	Excess + Saving -
		(In Thousands of Rupees)		

REVENUE

2045. Other Taxes and Duties on Commodities and Services
2052. Secretariat - General Services
2505. Rural Employment
2551. Hill Areas
2801. Power
3425. Other Scientific Research

		Total grant	Actual expenditure	Excess + Saving -
Original	2,60,11,65			
Supplementary	8,91,73,38	11,51,85,03	11,41,99,02	-9,86,01
Amount surrendered during the year (March 2005)				9,92,61

CAPITAL

4801. Capital Outlay on Power Projects

		Total grant	Actual expenditure	Excess + Saving -
Original	25,00,00			
Supplementary	60,00,00	85,00,00	85,00,00	. .
Amount surrendered during the year				Nil

LOANS

6505. Loans for Rural Employment
6801. Loans for Power Projects

		Total grant	Actual expenditure	Excess + Saving -
Original	1,79,25,74			
Supplementary	. .	1,79,25,74	1,02,81,29	-76,44,45
Amount surrendered during the year (March 2005)				76,44.44

REVENUE

Note -

As the ultimate saving in the grant worked out to Rs 9,86.01 lakh only, surrender of Rs 9,92.61 lakh in March 2005 proved injudicious.

Grant No. 13 - Energy Department (All voted) - *concld.*

LOANS

Notes and comments -

Saving in the grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	6801.00.800.II.JB. Loans to Tamil Nadu Electricity Board for Accelerated Power Development Programme -				
	O.	1,25,00.00			
	R.	-54,78.00	70,22.00	70,22.00	
(ii)	6801.00.800.II.JC. Loans to Tamil Nadu Electricity Board for implementation of System Improvement in Power Sector with loan assistance from NABARD under RIDF -				
	O.	50,00.00			
	R.	-19,30.77	30,69.23	30,69.23	. .
(iii)	6505.00.201.II.JA. Loans to Tamil Nadu Electricity Board for Implementation of Rural Electrification under Pradhan Mantri's Gramodaya Yojana -				
	O.	4,25.74			
	R.	-2,35.67	1,90.07	1,90.06	-0.01

Withdrawal of provision by reappropriation in March 2005 under items (i) and (iii) was due to the lesser provision made under the 'Prime Minister's Gramodhaya Yojana and Accelerated Power Development Reforms Programme based on the allocations.

Withdrawal of provision by reappropriation in March 2005 under item (ii) was due to the actual expenditure based on the sanctions.

Grant No. 14 - Environment and Forests Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2059. Public Works
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes
2235. Social Security and Welfare
2402. Soil and Water Conservation
2406. Forestry and Wild Life
2407. Plantations
2415. Agricultural Research and Education
2501. Special Programmes for Rural Development
2551. Hill Areas
3435. Ecology and Environment
3451. Secretariat - Economic Services

Voted

Original	1,10,15,13			
Supplementary	4,05,41	1,14,20,54	1,15,60,84	+1,40,30
Amount surrendered during the year (March 2005)				2,31,92

Charged

Original	2			
Supplementary	11,29	11,31	11,56	+25
Amount surrendered during the year				*Nil*

Grant No. 14 - Environment and Forests Department-*contd.*

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		(In Thousands of Rupees)		
CAPITAL				
4406. Capital Outlay on Forestry and Wild Life				
4415. Capital Outlay on Agricultural Research and Education				
4551. Capital Outlay on Hill Areas				
Voted				
Original	82,38,64			
Supplementary	11,36,36	93,75,00	87,03,68	-6,71,32
Amount surrendered during the year (March 2005)				5,91,42
REVENUE				

Notes and comments -

1. The excess of Rs 1,40.30 lakh (actual excess of Rs 1,40,29,588) over the voted grant requires regularisation.

2. In view of the ultimate excess of Rs 1,40.30 lakh in the voted grant, supplementary grant of Rs 4,05.41 lakh obtained in November 2004 and March 2005 proved inadequate.

3. In view of the excess in the voted grant, surrender of Rs 2,31.92 lakh in March 2005 was injudicious.

4. Excess in the voted grant worked out to 1.23 *per cent.*

5. The excess of Rs 0.25 lakh (actual excess of Rs 25,000) over the charged appropriation requires regularisation.

6. In view of the ultimate excess of Rs 0.25 lakh in the charged appropriation, supplementary appropriation of Rs 11.29 lakh obtained in March 2005 proved inadequate.

7. Excess in the voted grant was the net result of excess and saving under various heads, the more important of which are mentioned in the succeeding notes.

8. Excess in the voted grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(i) 2406.01.797.I.AA. Transfer of Tamil Nadu Forest Development Funds -				
S.	2,03.34	2,03.34	7,52.00	+5,48.66

Provision obtained through supplementary grant in March 2005 was towards transfer of contribution to the specific Reserve Fund out of the relevant sources.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
(ii) 2406.02.110.VI.UE. Tiger Reserve Scheme -				
O.	56.31			
S.	0.01			
R.	37.65	93.97	91.14	-2.83

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was due to maintenance of Government Buildings and Zoological Parks.

Reasons for the final saving have not been communicated (June 2005).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
(iii) 2406.02.111.I.AA. Arignar Anna Zoological Park at Vandalur -				
O.	1,18.65			
S.	0.02			
R.	31.33	1,50.00	1,49.98	-0.02

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards maintenance of Zoological parks and feeding/dietary charges for animals.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
(iv) 2406.01.101.I.AA. Upkeep of Departmental Animals -				
O.	75.49			
S.	0.02			
R.	33.61	1,09.12	1,06.44	-2.68

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards salaries, wages and remuneration to the contract employees and feeding/dietary charges of the departmental animals.

Reasons for the final saving have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(v)	2406.01.001.I.AC. Working plan circle -				
	O.	1,06.29			
	S.	0.01			
	R.	26.28	1,32.58	1,34.21	+1.63

Token provision obtained through supplementary grant was towards salaries to contract employees.

Enhancement of provision by reappropriation in March 2005 was due to payment of surrender leave salary, arrears of salary, enhancement of dearness allowance and hike in prices of fuel.

Reasons for the final excess have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(vi)	2406.01.101.I.AK. Forest Development Fund Scheme - Compensatory Plantation -				
	O.	0.32			
	S.	1,21.65			
	R.	-34.93	87.04	1,35.53	+48.49

Additional provision through supplementary grant obtained in March 2005 was towards minor works and maintenance. Withdrawal of provision by reappropriation in March 2005 was due to restriction of expenditure.

Reasons for the final excess have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(vii)	2406.01.070.I.AA. Roads and Bridges -				
	O.	49.49			
	S.	0.01			
	R.	8.46	57.96	59.51	+1.55

Token provision obtained through supplementary grant in March 2005 was towards maintenance. Enhancement of provision by reappropriation in March 2005 was towards (i) maintenance of Government Buildings, (ii) payment of wages and (iii) replacement of certain machinery and equipments.

Reasons for the final excess have not been communicated (June 2005).

9. Saving in the voted grant occurred mainly under -

Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)	
2501.05.800.II.JA. Scheme of community waste land development programme -				
O.	4,00.00			
R.	-1,31.81	2,68.19	2,51.61	-16.58

Withdrawal of provision by reappropriation in March 2005 was mainly due to non filling up of the vacant posts.

Reasons for the final saving have not been communicated (June 2005).

CAPITAL

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 6,71.32 lakh, Rs 5,91.42 lakh only was surrendered in March 2005.

2. Saving in the grant worked out to 7.16 *per cent.*

3. In view of the saving of Rs 6,71.32 lakh in the grant, supplementary grant of Rs 11,36.35 lakh obtained in March 2005 proved excessive.

4. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the grant occurred under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	4406.01.800.III.SA. Implementation of Forest Fire Control Method -				
	O.	4,00.00			
	R.	-4,00.00	..	..	..

Withdrawal of entire provision by reappropriation in March 2005 was due to non-release of Government of India share.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
(ii)	4406.01.070.II.JA. Communications -				
	O.	9,11.00			
	S.	0.01			
	R.	-2,31.01	6,80.00	6,36.72	-43.28

Token provision obtained through supplementary grant in March 2005 was towards communications under Hill area development programme. Withdrawal of provision by reappropriation in March 2005 was based on actual claims.

Reasons for the final saving have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(iii)	4406.01.102.II.PC. Tamil Nadu Afforestation Project funded by Overseas Economic Cooperation Fund -				
	O.	50,00.00			
	S.	3,04.24			
	R.	-1,34.30	51,69.94	51,71.21	+1.27

Additional provision obtained through supplementary grant in March 2005 was towards implementation of the project. Withdrawal of provision by reappropriation in March 2005 was due to not doing the preparatory works for 2005-06 during 2004-05.

Reasons for the final excess have not been communicated (June 2005).

6. Excess in the grant occurred under -

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(i)	4415.06.004.II.JA. Forest Research -				
	O.	0.01			
	S.	33.06			
	R.	1,69.93	2,03.00	1,91.15	-11.85

Additional provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards major works under Forest research.

Reasons for the final saving have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(ii)	4406.02.110.III.SV. Conservation and Management of Point Calimere Wetlands Complex in Tamil Nadu -				
	S.	0.01			
	R.	86.71	86.72	86.72	..
(iii)	4551.01.106.II.JB. Afforestation for Eco-Development, Eco-Restoration, Eco-Preservation, Conservation of nature reserves and monitoring of forestry schemes in Tirunelveli, Madurai, Coimbatore and Kanyakumari Districts -				
	O.	3,00.00			
	S.	0.01			
	R.	67.84	3,67.85	3,66.89	-0.96

Grant No. 14 - Environment and Forests Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(iv)	4551.60.106.II.JE. Forestry Programme including communication under Hill area development programme -				
	O.	3,00.00			
	S.	0.01			
	R.	36.17	3,36.18	3,34.20	-1.98
(v)	4406.02.110.III.SD. Project Elephant - Anamalai and Mudumalai -				
	O.	80.00			
	S.	0.01			
	R.	24.52	1,04.53	1,04.21	-0.32

Provision obtained through supplementary grant in March 2005 under items (ii), (iii), (iv), and (v) was towards conservation and Management of point calimere wetland complexes in Tamil Nadu, Afforestation for Eco-Development, Eco-Restoration, Eco-Preservation, Conservation of nature reserves and monitoring of forestry schemes in Tirunelveli, Madurai, Coimbatore and Kanyakumari Districts and Forestry Programme including communication under Hill area development programme and Project Elephant.

Enhancement of provision by reappropriation in March 2005 under items (ii) and (v) was due to actual sanction based on Government of India release and under items (iii) and (iv) were due to latest actual requirement covered by sanction.

Reasons for the final saving under item (iv) have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(vi)	4406.01.796.II.JA. Construction of School Buildings -				
	O.	26.51			
	R.	-0.01	26.50	57.72	+31.22

Withdrawal of provision by reappropriation in March 2005 was due to restriction of expenditure.

Reasons for the final excess have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(vii)	4406.01.105.II.JH. Raising Jatropha Plantation -				
	S.	0.02			
	R.	30.98	31.00	30.03	-0.97

Provision obtained through supplementary grant in March 2005 was towards raising Jatropha Carcass Demonstration Plots covering 460 hectares in 115 Joint Forest Management Committee Villages of Forest Development agencies at 4 hectares per village at a cost of Rs 1.00 crore over a period of three years from 2004-05 to 2006-07. Enhancement of provision by reappropriation in March 2005 was due to lesser provision covered by sanction.

Grant No. 14 - Environment and Forests Department - *concld.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(viii)	4406.01.800.II.JL. Joint Forest Management with loan assistance from National Bank for Agricultural and Rural Development -				
	S.	0.01			
	R.	24.99	25.00	25.00	

Token provision obtained through supplementary grant in March 2005 was towards implementation of the Joint Forest Management Project. Enhancement of provision by reappropriation in March 2005 was due to latest actual requirement covered by sanction.

7. In respect of the head mentioned below, expenditure has been incurred under the above scheme without any provision either in the Budget or in the supplementary estimates. As the expenditure exceeded the limits prescribed in the New Service rules, it constituted a New Service/New instrument of service. Failure to observe the procedure prescribed in the New Service/New instrument of service rules led to incurring of expenditure on the above scheme without the authority of the legislature.

Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)	
4406.02.110.III.SW. Scheme for the development of Kanyakumari wild life sanctuary -				
R.	11.75	11.75	11.74	-0.01

Provision by reappropriation in March 2005 was due to actual sanction based on the Government of India release.

8. *Forest Development Fund -*

The Fund was constituted in 1991 with an objective to undertake afforestation and development work for Forestry Ecological Conservation, Ecological Education and dissemination of information. The fund is fed with the entire receipts of the compensatory afforestation from user agencies under the Head '0406.01.800', any contribution from the Central Government, any donation from any other sources and 5 *per cent* of the sale proceeds of the pulpwood trees other than sandalwood.

An amount of Rs 7,52.00 lakh was credited to the fund during the year by debit to this grant.

The expenditure on the objective of the Fund is initially debited to the Major Head '2406. Forestry and Wild life' in this grant and subsequently transferred to the Fund before the closing of the accounting year. The actual expenditure met out of the Fund during the year was Rs 90.68 lakh. The balance at the credit of the Fund on 31st March 2005 was Rs 11,26.28* lakh.

The transactions of the Fund are included under '8229. Development and Welfare Funds - 200. Other Development and Welfare Funds', an account of which is given in Statement No.16 of Finance Accounts 2004-05.

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* Differs from Statement No.16 of Finance Accounts by Rs 0.10 lakh which is attributed to the credit through Treasuries direct to the Fund during 1994-95, the correctness of which is under examination.

Grant No. 15 - Finance Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2047. Other Fiscal Services
2052. Secretariat - General Services
2054. Treasury and Accounts Administration
2059. Public Works
2070. Other Administrative Services
2075. Miscellaneous General Services
2216. Housing
2230. Labour and Employment
2235. Social Security and Welfare
2425. Co-operation
3454. Census Surveys and Statistics
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

Voted

Original	5,51,48,11			
Supplementary	23	5,51,48,34	4,01,27,45	-1,50,20,89
Amount surrendered during the year (March 2005)				1,49,30,74

Charged

Original	1			
Supplementary	24	25	25	..
Amount surrendered during the year				*Nil*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
CAPITAL				
4217. Capital Outlay on Urban Development				
Voted				
Original	1			
Supplementary	..	1	..	-1
Amount surrendered during the year (March 2005)				1
LOANS				
7610. Loans to Government Servants etc.				
Voted				
Original	21,11,32			
Supplementary	..	21,11,32	13,19,04	-7,92,28
Amount surrendered during the year (March 2005)				6,70,07

REVENUE

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 1,50,20.89 lakh, Rs 1,49,30.74 lakh only was surrendered in March 2005.

2. Saving in the voted grant worked out to 27.24 *per cent*.

3. In view of the ultimate saving of Rs 1,50,20.89 lakh in the voted grant, supplementary grant of Rs 0.23 lakh obtained in July 2004 and March 2005 proved unnecessary.

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No. 15 - Finance Department - *contd.*

5. Significant saving in the voted grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
		(in lakh of rupees)		
(i) 2230.01.797.I.AA. Amount Transferred to Tamil Nadu State Renewal Fund -				
O.	1,90,00.00			
R.	-1,70,00.00	20,00.00	20,00.00	. .

Withdrawal of provision by reappropriation in March 2005 was due to non-release of funds to certain State Public Sector Undertakings.

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
(ii) 2235.60.200.I.BE. Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme -				
O.	29,00.00			
R.	-3,00.00	26,00.00	24,01.48	-1,98.52
(iii) 2235.60.110.I.BU. Payment of premium to the Life Insurance Corporation of India under Group Insurance Scheme -				
O.	25,61.54			
R.	-4,49.54	21,12.00	21,12.05	+0.05
(iv) 2235.60.200.I.AY. Tamil Nadu Government Servants Family Security Fund Scheme - Ex-gratia payment to the family of the Deceased Government Employees -				
O.	31,00.00			
R.	-1,00.00	30,00.00	29,23.10	-76.90

Withdrawal of provision by reappropriation in March 2005 was due to lesser contributions under the respective schemes under items (ii), (iii) and (iv).

Reasons for the final saving under items (ii) and (iv) have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(v)	2054.00.097.I.AA. District Treasuries and Sub-Treasuries -				
	O.	50,79.08			
	S.	0.01			
	R.	-6,80.86	43,98.23	45,92.76	+1,94.53

Token provision obtained through supplementary grant in March 2005 was towards office contingencies, electricity charges, service postage and postal expenditure.

Withdrawal of provision by reappropriation in March 2005 was mainly due to decrease in pay and allowances, dearness allowance, rent, rates and taxes, payment of remuneration for professional and special services and printing charges. The decrease was partly offset by additional provision made towards tour travelling allowances, other contingencies and electricity charges.

Reasons for the final excess have not been communicated(June 2005).

(vi)	2075.00.800.II.JD. Establishment of Procurement Procedure Cell -				
	O.	2,42.41			
	R.	-2,42.41	..		..

Withdrawal of entire provision by reappropriation in March 2005 was due to transfer of the provision to the new head of account "2052.00.090.II.PA" as the expenditure incurred under Externally Aided Projects i.e. World Bank Projects has to be accounted for in a separate sub-head of account under alpha PA, PB, etc.

(vii)	2425.00.101.I.AC. District Staff -				
	O.	29,66.77			
	S.	0.01			
	R.	-1,78.06	27,88.72	27,85.76	-2.96

Token provision obtained through supplementary grant in March 2005 was towards tour travel expenses of the officers and staff of Co-operative Audit Department.

Withdrawal of provision by reappropriation in March 2005 was mainly due to decrease in Pay and Allowances, dearness allowance, wages, office expenses and maintenance of computer and accessories. The decrease was partly offset by additional provision made towards tour travelling allowances, repayment of 'Interest' on Individual staff consumer loan and for departmental training in Co-operative Audit Department.

Reasons for the final saving have not been communicated (June 2005).

6. Excess in the voted grant occurred under -

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)		
(i)	2047.00.103.I.AJ. Agent's Incentive Scheme -				
	O.	40,00.00			
	S.	0.01			
	R.	29,99.80	69,99.81	69,58.87	-40.94
(ii)	2047.00.103.I.AK. Gift Coupon Scheme -				
	S.	0.01			
	R.	77.11	77.12	32.02	-45.10

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards payment of 'Rewards' for the Agents Incentive Schemes based on Small Savings collections in the Small Saving Department under item (i) and issue of 'prizes and awards' under the old Gift Coupons Scheme for the investors in Small Savings Department under item (ii).

Reasons for the final saving under items (i) and (ii) have not been communicated (June 2005).

(iii)	2075.00.800.I.GT. Payment of one time resetting charges for the outstanding loan borrowed directly by Government through Public Sector Undertakings -				
	S.	0.01			
	R.	13,10.57	13,10.58	13,10.57	-0.01

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards one time resetting charges of the outstanding high cost loan borrowed by Government directly and through Public Sector Undertakings with repayment support from Housing and Urban Development Corporation Limited.

(iv)	2052.00.090.II.PA. World Bank assisted Country Procurement - Assessment Review - Establishment of Procurement Procedure Cell for Sub-Project Implementation Plan -				
	S.	0.04			
	R.	70.33	70.37	69.50	-0.87

Token provision obtained through supplementary grant in July 2004 and March 2005 and balance provision by reappropriation in March 2005 were towards pay and allowances, payments of professional and Special Services, training and purchase of Computers and Accessories for the implementation of the World Bank assisted sub plan under the Country procurement Assessment Review.

Grant No. 15 - Finance Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(v)	2052.00.090.I.AD. Finance Department -				
	O.	6,24.16			
	S.	0.02			
	R.	86.70	7,10.88	6,93.01	-17.87

Token provision obtained through supplementary grant in March 2005 was towards office contingencies, electricity charges, service postage, postal expenditure and payment of one time fee to Housing Development Finance Corporation Limited for the loan assistance.

Enhancement of provision by reappropriation in March 2005 was mainly towards pay, dearness allowance, other contingencies, payments for professional and special services, settlement of compensation for accidents by Government vehicle ordered by the Court, settlement of pending fuel bills and purchase and maintenance of Computers and Accessories in the Finance Department.

Reasons for the final saving have not been communicated (June 2005).

(vi)	2235.60.792.I.AA. Irrecoverable Loans-written off-Tamil Nadu Government Employees House Building Advance-Special Family Benefit Scheme -				
	O.	91.00			
	S.	0.01			
	R.	19.99	1,11.00	1,41.93	+30.93

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards settlement of claims relating to irrecoverable loan written off under Tamil Nadu Government Employees House Building Advance Special Family Benefit Scheme.

Reasons for the final excess have not been communicated (June 2005).

(vii)	2075.00.103.I.AG. Directorate of Tamil Nadu Raffle - Head Quarters Staff -				
	O.	0.17			
	S.	0.02			
	R.	45.93	46.12	44.09	-2.03

Token provision obtained through supplementary grant in March 2005 was towards payment of salaries and dearness allowance to the existing staff of Directorate of Tamil Nadu Raffles.

Enhancement of provision by reappropriation in March 2005 was mainly towards pay and allowances, dearness allowance, other contingencies, settlement of pending final bills and payments for professional and special services.

Reasons for the final saving have not been communicated (June 2005).

Grant No. 15 - Finance Department - *contd.*

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(viii)	2047.00.103.I.AH. Pay Roll Savings Scheme Cell -				
	O.	9.98			
	R.	-3.71	6.27	34.64	+28.37

Withdrawal of provision by reappropriation in March 2005 was due to decrease in pay and allowances, dearness allowance and travel expenses.

Reasons for the final excess have not been communicated (June 2005).

(ix)	2075.00.103.I.AD. Bonus to Raffle Agents -				
	O.	0.01			
	S.	0.01			
	R.	22.62	22.64	22.64	. .

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards payment of pending Bonus to the Raffles Agents in the form of Rewards in the Raffles Department.

(x)	2052.00.090.I.BG. Settlement of Air Travel Expenses incurred by the User Departments under the codel control of Finance Department -				
	O.	73.50			
	S.	0.01			
	R.	19.92	93.43	91.63	-1.80

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards settlement of Air Travel expenses incurred by the user Departments in Secretariat.

Reasons for the final saving have not been communicated (June 2005).

(xi)	2075.00.103.I.AC. Payment of Raffle prize money -				
	O.	0.01			
	S.	0.01			
	R.	17.20	17.22	17.22	. .

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards issue of pending prizes and awards for the payment of Raffle prize money in the Raffles Department.

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(xii)	2059.01.053.I.AK. Buildings - Treasuries and Accounts (Administered by Chief Engineer (Buildings)) -				
	O.	95.00			
	S.	0.01			
	R.	17.02	1,12.03	1,08.79	-3.24

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards maintenance of buildings under the control of Commissioner for Treasuries and Accounts.

Reasons for the final saving have not been communicated (June 2005).

LOANS

Notes and comments -

1. Though the ultimate saving in the grant worked out to Rs 7,92.28 lakh, Rs 6,70.07 lakh only was surrendered in March 2005.

2. Saving in the grant worked out to 37.53 *per cent*.

3. Saving in the grant occurred under -

	Head		Total grant	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)	
(i)	7610.00.800.I.AB. Other advances Controlled by the Commissioner of Treasuries and Accounts -				
	O.	15,26.31			
	R.	-3,16.58	12,09.73	11,18.91	-90.82
(ii)	7610.00.800.I.AC. Marriage Advance - controlled by the Secretary to Government, Finance Department -				
	O.	3,50.00			
	R.	-2,05.21	1,44.79	1,01.17	-43.62
(iii)	7610.00.204.I.AA. Loans to Government Servants for purchase of Computers -				
	O.	1,08.00			
	R.	-78.47	29.53	28.75	-0.78

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving-*
				(in lakh of rupees)	
(iv)	7610.00.202.I.AA. Loans to Government Servants for Purchase of Motor Conveyance -				
	O.	1,00.00			
	R.	-43.62	56.38	68.77	+12.39
(v)	7610.00.202.I.AG. Loans for Purchase of Motor Conveyances Under Personal Car For Official Use Scheme (PCOUS) -				
	O.	25.00			
	R.	-25.00	..	..	..

Withdrawal of provision by reappropriation in March 2005 under items (i) to (v) was due to non-utilisation of funds.

Reasons for the final savings under items (i) and (ii) and for the final excess under item (iv) have not been communicated (June 2005).

4. *Tamil Nadu Special Welfare Fund -*

The Fund was created by Government in March 1970, from out of the revenues representing the net proceeds of the sale of Tamil Nadu Raffle tickets credited under the head '0075 - Miscellaneous General Services'. The Fund is meant for meeting the expenditure towards certain special welfare programmes in rural areas envisaged for the purpose, such as water supply scheme, providing of house sites for Adi-Dravidars,etc, and sanction of certain grants-in-aid to "Tamil Nadu Ex-Service Personnel Benevolent Fund". The credit to the Tamil Nadu Special Welfare Fund is afforded by debit to the Major Head, "2075 - Miscellaneous General Services" in this grant. While expenditure relating to the sanction of grants-in-aid to the "Tamil Nadu Ex-service Personnel Benevolent Fund" is initially accounted for under the Major Head "2235-Social Security and Welfare" coming under this grant, the expenditure on the other objects of the schemes are classified against the relevant Major Heads 2215,2217 and 2225 under the grants concerned (viz) Grant No. 25 and Grant No. 4 etc.

From December 1980, the entire net proceeds of the first draw held in the month of December and seventy five percent of the net proceeds of other draws held during the financial year are transferred annually to the Fund by debit to the Major Head " 2075-Miscellaneous General Services"in this grant.

However, with effect from December 1981, in cases of more than one draw being held in the month of December, the entire accretions for the Fund representing the net sale proceeds of the first draw is being earmarked for being exclusively sanctioned as grants-in-aid to the "Tamil Nadu Ex-service Personnel Benevolent Fund".

Government of Tamil Nadu has banned the raffle scheme with effect from 8.1.2003. As such, no adjustment has been made during this year towards contribution to the fund by debit to this grant and for meeting expenditure on the earmarked activities.

The balance at the credit of the Fund as on 31 March 2005 was Rs 79,06.36 lakh.*

The transactions of the Fund stand included under "8229 Development and Welfare Funds - 200. Other Development and Welfare Funds" an account of which is given in Statement No.16 of Finance Accounts 2004-05.

5. *Guarantee Redemption Fund -*

Guarantee Redemption Fund was constituted by Government in March 2003 vide G.O.No.102, Finance (Loans and Advances Cell) Department dated 31.3.2003 from out of the revenues representing the 'Guarantee Fees collected' and credited under the Revenue Receipt Head "0075. Miscellaneous general Services" as well as from out of the Government Contributions. The fund is meant for meeting the expenditure incurred towards discharging the 'Guarantees invoked'. The credit to the Fund is afforded by debit to the Major Head "2075. Miscellaneous General Services". The expenditure relating to the 'Relief on account of Guarantees invoked' will initially be accounted for under the relevant functional Major Head whenever the liability to Government on this account is identifiable with the function concerned or under the Major Head "2075. Miscellaneous General Services" whenever such commitment is of a general nature.

An amount of Rs 50,00 lakh has been credited to the fund during 2004-05 by debit to this grant. The expenditure met from the Guarantee Redemption fund during the year are as detailed below:

Sl. No.	*Name of the Public Sector Undertaking / Co-op. Institution for which the amount has been sanctioned*	*Amount sanctioned from the Loan/Grant Head of Account*	*Total Amount (Rupees)*
1.	Tamil Nadu Film Development Corporation Limited	6220-01-190-AB	3,91,00,000
2.	Tamil Nadu Khadi & Village Industries Board	6851-00-105-AB	75,00,000
3.	Co-operative Spinning Mills	6851-00-103-AI	76,57,00,000
4.	Tamil Nadu Steels Limited	6852-02-190-AF	5,00,00,000
5.	Tamil Nadu Textile Corporation Limited, Coimbatore	6851-00-103-AJ	1,12,37,000
6.	State Level Bankers' Committee	2401-00-001-AA (Grant)	44,99,843
7.	Tamil Nadu Film Development Corporation Limited	6220-01-190-AB	94,00,000
8.	Tamil Nadu State Construction Corporation Limited	6885-01-190-AJ	1,25,00,000
	Total		**89,99,36,843**
		Loan:	89,54,37,000
		Grant:	44,99,843

* Differs from Statement No.16 of Finance Accounts 2004-05 by Rs 0.01 lakh which is under examination.

	Treasury	Month	Receipts
Credit: Rs 800	Thanjavur	3/2005	Rs 800

Grant No. 15 - Finance Department - *contd.*

A sum of Rs 89,54.37 lakh has been met from the fund during the year debiting the Fund Account and crediting "8680.Miscellaneous Government Accounts - 101. Ledger Balance Adjustment Account" since these Guarantee liabilities are released as loan assistance.

A sum of Rs 45.00 lakh has also been met from the fund during the year debiting the Fund Account and crediting the Major Head 2401 under Grant No.5.

The balance at the credit of the Fund as on 31.03.2005 was Rs 6,49.63 lakh.

The transactions of the fund stand included under "8235. General and other Reserve Funds-117. Guarantee Redemption Fund -AA- Guarantee Redemption Fund", an account of which is given in Statement No.16 of the Finance Accounts 2004-05.

6. *Tamil Nadu State Renewal Fund-*

The Tamil Nadu State Renewal Fund was constituted by Government in April, 1998. The contribution to the Fund are by debit to this Grant under the Major Head "2230. Labour and Employment". The fund is meant for meeting the expenditure incurred towards implementation of voluntary Retirement Scheme in the Public Sector Undertakings/Boards/Corporations/Co-operative Institutions.

The expenditure on the earmarked activities shall initially be debited under the concerned functional Revenue/Capital/Loan Major Heads under the relevant grants. The repayment of the loan assistance shall be credited to the same loan head scrupulously for watching the recoveries.

Where the expenditure is in the form of loan, the fact of its being met from the fund has to be exhibited in the books through an accounting adjustment debiting the Fund account and crediting "8680.00.Miscellaneous Government Accounts-101.Ledger Balance Adjustment Account".

In the event of the earmarked expenditure being treated as one of Revenue or Capital nature, the above adjustment of such expenditure being met from the fund will be by way of debiting the Fund account and crediting the concerned Revenue/Capital heads under which the expenditure was initially incurred.

An amount of Rs 20,00 lakh has been credited to the fund during 2004-05 by debit to this grant. The various expenditure incurred as earmarked activities relating to the Fund for the financial year 2004-05 are detailed below:

Sl.No.	*Name of the PSU/Co-op.Institution for which the amount has been sanctioned*	*Amount sanctioned from the Loan Head of Account*	*Total amount (Rupees)*
1.	Tamil Nadu Small Industries Corporation Limited	6885-01-190-AA	7,01,00,000
2.	Tamil Nadu State Construction Corporation Limited	6885-01-190-AJ	2,50,26,000
3.	Madura Sugars	6860-04-190-AA	6,38,00,000
4.	Coimbatore District Consumer's Co-operative Wholesale Stores	6425-00-108-BN	2,72,00,000

Grant No. 15 - Finance Department - *concld.*

Sl.No.	*Name of the PSU/Co-op.Institution for which the amount has been sanctioned*	*Amount sanctioned from the Loan Head of Account*	*Total amount (Rupees)*
5.	Tamil Nadu Leather Development Corporation Limited	6860-03-190-AA	1,02,45,000
6.	Maduranthagam Co-op. Sugar Mills	6860-04-101-AA	8,96,87,000
		TOTAL	**28,60,58,000**

A sum of Rs 28,60.58 lakh has been met from the Fund during the year debiting the Fund Account and crediting "8680-Miscellaneous Government Accounts -101.Ledger Balance Adjustment Account", since the commitment is in the form of loan assistance.

The balance at the credit of the fund as on 31.3.2005 was Rs 46,25.03 lakh*.

The transactions of the fund stand included under "8229.00.Development and Welfare Funds-200.Other Development and Welfare Funds" an account of which is given in Statement No.16 of the Finance Accounts 2004-05.

* Differs from Statement No.16 of Finance Accounts 2004-05 (Rs 42,67.83 lakh) by Rs 3,57.20 lakh which is under examination.

	Treasury	Month	Receipts Rs
1. Credit: Rs 5,00,01,500	PAO(E)	1/2005	2,00,00,000
	PAO(E)	7/2004	1,00,00,000
	PAO(E)	10/2004	2,00,00,000
	KMJ	2/2005	1,500
			5,00,01,500
			Charges Rs
2. Debit: Rs 8,57,21,568	SPA	4/2004	8,30,00,000
	SPA	7/2004	27,21,568
			8,57,21,568

3. Net: Rs 3,57,20,068

Grant No. 16 - Handlooms, Handicrafts, Textiles and Khadi Department - Handlooms and Textiles

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2235. Social Security and Welfare				
2851. Village and Small Industries				
3451. Secretariat - Economic Services				
Voted				
Original	3,04,50,50			
Supplementary	22,99,57	3,27,50,07	3,26,72,68	-77,39
Amount surrendered during the year (March 2005)				1,62,14
Charged				
Original	1			
Supplementary	. .	1	. .	-1
Amount surrendered during the year (March 2005)				1
LOANS				
6851. Loans for Village and Small Industries				
6860. Loans for Consumer Industries				
Voted				
Original	2			
Supplementary	85,44,76	85,44,78	85,44,77	-1
Amount surrendered during the year (March 2005)				1

REVENUE

Note -

As the ultimate saving in the voted grant worked out to Rs 77.39 lakh only, surrender of Rs 1,62.14 lakh in March 2005 proved injudicious.

Grant No. 17 - Handlooms, Handicrafts, Textiles and Khadi Department - Khadi, Village Industries and Handicrafts

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		(In Thousands of Rupees)		
REVENUE				
Voted				
2551. Hill Areas				
2851. Village and Small Industries				
Original	56,05,12			
Supplementary	6,55,61	62,60,73	62,04,81	-55,92
Amount surrendered during the year (March 2005)				25,68
Charged				
Original	1			
Supplementary	..	1	..	-1
Amount surrendered during the year (March 2005)				1
LOANS				
Voted				
6851. Loans for Village and Small Industries				
Original	..			
Supplementary	75,00	75,00	75,00	..
Amount surrendered during the year				Nil

REVENUE

Notes-

1. Though the ultimate saving in the voted grant worked out to Rs 55.92 lakh, Rs 25.68 lakh only was surrendered in March 2005.

Grant No. 17 - Handlooms, Handicrafts, Textiles and Khadi Department - Khadi, Village Industries and Handicrafts - *concld.*

2. Saving occurred persistently in the voted grant during the preceding three years also as under-

Year	Saving *Amount* (in lakh of rupees)	*Percentage*
(Gr.26) 2001-2002	1,91.96	6.02
2002-2003	11,73.86	20.70
2003-2004	6,80.94	11.73

3. *Sericulture Development and Price Stabilisation Fund -*

The Sericulture Development and Price Stabilisation Fund, has been brought within the fold of the Public Account from the year 2000-01 from the private bank accounts and the Fund was created afresh in the regular manner. The sanction for the creation of the Fund, in accordance with the manual provision, has been issued in G.O. No.149 dated 11.9.2000.

The fund is fed with an amount equivalent to the revenue realised under the head '0851.Village and Small Industries -107.Sericulture Industries' representing the 'Market fee collection from buyers and sellers in cocoon market and silk exchange' by debit to this grant.

The object of the Fund is to meet the expenditure on "Assistance towards Research Publicity etc. for TANSILK Cocoon Markets Co-operative Societies etc." which is initially incurred under the major head "2851. Village and Small Industries" in this grant.

This expenditure is subsequently transferred to the Fund before the closure of the accounts of the year. An amount of Rs 64.38 lakh has been credited to the Fund during 2004-05 by debit to this grant. An expenditure of Rs 1,09.88 lakh on the earmarked objects has been met out of the Fund during 2004-05.

The balance at the credit of the Fund on 31st March 2005 was Rs 5,08.37 lakh.

The transactions of the Fund are included under '8229. Development and Welfare Funds-200.Other Development and Welfare Fund', an account of which is given in Statement No.16 of Finance Accounts 2004-05.

Grant No. 18 - Health and Family Welfare Department

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		(In Thousands of Rupees)		
REVENUE				
2012. President, Vice President / Governor, Administrator of Union Territories				
2059. Public Works				
2210. Medical and Public Health				
2211. Family Welfare				
2215. Water Supply and Sanitation				
2235. Social Security and Welfare				
2251. Secretariat - Social Services				
2551. Hill Areas				
Voted				
Original	13,35,38,69			
Supplementary	16,82,26	13,52,20,95	12,68,05,29	-84,15,66
Amount surrendered during the year (March 2005)				78,40,99
Charged				
Original	*18,40*			
Supplementary	*32,53*	*50,93*	*38,60*	*-12,33*
Amount surrendered during the year (March 2005)				*5,14*
CAPITAL				
4210. Capital Outlay on Medical and Public Health				
4211. Capital Outlay on Family Welfare				
Voted				
Original	52,19,79			
Supplementary	20,00	52,39,79	5,96,40	-46,43,39
Amount surrendered during the year (March 2005)				46,92,41

REVENUE

Notes and comments-

1. In view of the ultimate saving of Rs 84,15.66 lakh in the voted grant, the supplementary grant of Rs. 16,82.26 lakh obtained in July and December 2004 and in March 2005 proved excessive.

2. Though the ultimate saving in the voted grant worked out to Rs 84,15.66 lakh, only an amount of Rs. 78,40.99 lakh was surrendered in March 2005.

3. Saving in the voted grant worked out to 6.22 *per cent.*

4. Though the ultimate saving in the charged appropriation worked out to Rs 12.33 lakh, an amount of Rs 5.14 lakh only was surrendered in March 2005.

5. In view of the saving of Rs 12.33 lakh in the charged appropriation, the supplementary appropriation of Rs 32.53 lakh obtained in March 2005 proved excessive.

6. Saving in the charged appropriation worked out to 24.21 *per cent.*

7. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

8. Significant saving in the voted grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving -*
			(In lakh of rupees)	
(i) 2210.03.103.I.BI. Primary Health Centres -				
O.	1,29,86.26			
S.	0.01			
R.	-19,63.65	1,10,22.62	1,09,75.17	-47.45

Token provision obtained through supplementary grant in March 2005 was towards payment of remuneration to contract employees.

Withdrawal of provision by reappropriation in March 2005 was mainly due to (i) non-filling up of vacant posts, (ii) adoption of strict economy measures and (iii) lesser requirement towards Petroleum, Oil and Lubricants.

The decrease was partly offset by increase in remuneration to contract assistants.

The final saving was due to the posts of Medical Officers, Ministerial staff, Para Medical staff and drivers being kept vacant.

(ii) 2210.03.103.II.JM. Primary Health Centres -				
O.	39,58.07			
S.	0.06			
R.	-12,02.70	27,55.43	27,13.86	-41.57

Token provision obtained through supplementary grant in December 2004 and March 2005 was towards (i) construction of operation theatre and purchase of equipments at Valanadu Primary Health Centre, Tiruchirapalli District and (ii) towards office expenses, payments for professional and special services, service or commitment charges, Petroleum, Oil and Lubricants and training for Primary Health Centres respectively.

Withdrawal of provision by reappropriation in March 2005 was due to non-filling up of vacant posts and adoption of strict economy measures.

The final saving was due to the posts of Medical Officers, Ministerial Staff, Para Medical Staff and drivers being kept vacant.

Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(In lakh of rupees)	
(iii)	2210.06.101.VI.UA. Malaria Control -				
	O.	51,77.43			
	S.	0.01			
	R.	-9,44.30	42,33.14	41,20.03	-1,13.11

Token provision obtained through supplementary grant in March 2005 was towards Petroleum, Oil and Lubricants.

Withdrawal of provision by reappropriation in March 2005 was due to non-filling up of vacant posts and adoption of strict economy measures.

The final saving was due to non-filling up of vacant posts of Health Inspectors/Mazdoors etc.

(iv)	2210.06.101.I.CA. Leprosy Control -				
	O.	39,92.00			
	R.	-7,81.75	32,10.25	32,23.98	+13.73

Withdrawal of provision by reappropriation in March 2005 was due to non-filling up of vacant posts and adoption of strict economy measures.

Reasons for the final excess was due to increase in expenditure under salary items.

(v)	2210.01.110.I.AV. Mofussil Teaching Hospitals -				
	O.	64,62.68			
	S.	0.07			
	R.	-7,31.19	57,31.56	58,17.57	+86.01

Token provision obtained through supplementary grant in March 2005 was towards (i) payment of wages to contract labourers appointed by outsourcing, (ii) settlement of pending electricity bills, (iii) settlement of arrears of water charges in respect of certain Government Hospitals, (iv) payment of fuel charges, (v) procurement of linen, (vi) supply of drugs by Tamil Nadu Medical Services Corporation (TNMSC) and for the local purchase of speciality medicines by the Hospitals which were not available with TNMSC and also towards the purchase of chemical reagents and other liquids required for use in the laboratories and (vii) settlement of pending bills and for the increase in the procurement of dietary articles.

Withdrawal of provision by reappropriation in March 2005 was due to (i) non-filling up of vacant posts, (ii) adoption of strict economy measures and (iii) lesser requirement towards machinery and equipment.

The decrease was partly offset by increase in purchase of clothes, tentage and stores and to settle pending bills, supply of medicines to Hospitals through Tamil Nadu Medical Services Corporation and also for local purchase and enhanced rate of dietary articles and increase in the number of inpatients.

Reasons for the final excess have not been communicated (June 2005).

	Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(In lakh of rupees)		
(vi)	2210.05.105.I.AA. Chennai Medical College -					
		O.	23,77.25			
		S.	0.01			
		R.	-3,68.32	20,08.94	17,61.66	-2,47.28

Token provision obtained through supplementary grant in March 2005 was towards Service or Commitment charges.

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts and non-utilization of funds.

The decrease was partly offset by increase due to payment of affiliation fees to the Universities.

Reasons for the final saving have not been communicated (June 2005).

	Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
(vii)(a)	2211.00.793.III.SA. Health Sub-Centres in Adi-Dravidar Colonies -					
		O.	24,15.86			
		R.	-5,41.18	18,74.68	18,64.91	-9.77
(b)	2211.00.103.I.AG. Immunisation to Pre-School Children against Whooping Cough, Diphtheria and tetanus -					
		O.	7,57.25			
		R.	-4,94.48	2,62.77	2,66.67	+3.90

	Head		Total grant	Actual expenditure	Excess + Saving -
				(In lakh of rupees)	
(c)	2211.00.200.III.SE. Conventional Contraceptives -				
	O.	6,00.00			
	R.	-4,52.93	1,47.07	1,47.07	. .

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts under items (a) and (b) and adoption of strict economy measures under item (a), (b) and (c).

Reasons for the final saving under item (a) and for the final excess under item (b) have not been communicated (June 2005).

(viii)	2210.06.101.I.AG. Leprosy Control - controlled by Director of Medical and Rural Health Services -				
	O.	11,67.54			
	R.	-4,93.89	6,73.65	6,74.25	+0.60

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts and adoption of strict economy measures.

(ix)(a)	2211.00.102.II.JB. Grants to Local bodies for maintaining Health post -				
	O.	9,83.62			
	R.	-4,61.73	5,21.89	5,21.89	. .
(b)	2211.00.102.III.SB. Urban Family Welfare Centres run by Local Bodies and Voluntary Organisations -				
	O.	12,50.00			
	R.	-1,59.73	10,90.27	10,90.27	. .
(c)	2210.05.105.I.BK. Grants to Dr. M.G.R. Medical University -				
	O.	1,50.00			
	R.	-1,50.00	. .	0.13	+0.13

Withdrawal of provision by reappropriation in March 2005 under items (a),(b) and (c) was due to lesser requirement towards grants-in-aid.

Grant No. 18 - Health and Family Welfare Department - *contd.*

Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(In lakh of rupees)	
(x)	2210.01.110.I.AJ. Government General Hospital, Chennai -				
	O.	35,84.85			
	S.	0.05			
	R.	-4,11.46	31,73.44	31,54.83	-18.61

Token provision obtained through supplementary grant in March 2005 was towards (i) additional post for the newly constructed Tower Block I and II, (ii) purchase of one ambulance with air-condition facilities for use in convoy during the visit of VVIPs, (iii) procurement of linen and mattress to the newly constructed Tower Block I and II, (iv) supply of drugs by Tamil Nadu Medical Services Corporation (TNMSC) and for the local purchase of speciality medicines which were not available with TNMSC and also towards purchase of chemical reagents and other liquids required for use in the Laboratories and (v) settlement of pending bills for the increase in the procurement of dietary articles.

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts, adoption of strict economy measures and lesser requirement towards rent, petroleum, oil and lubricants.

The decrease was partly offset by increase due to (i) purchase of clothes, tentage, stores and settlement of pending bills, (ii) supply of medicines to hospitals and Primary Health Centres through TNMSC and local purchases, (ii) enhanced rate of dietary articles and increase in number of inpatients and (iv) purchase of new vehicles.

Reasons for the final saving have not been communicated (June 2005).

(xi)	2211.00.001.III.SF. Direction and Administration for CSSM and Sub-Centres-				
	O.	13,14.38			
	S	0.02			
	R.	-3,80.63	9,33.77	9,38.55	+4.78

Token provision obtained through supplementary grant was towards payment of property tax and remuneration.

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts and adoption of strict economy measures. The decrease was partly offset by increase due to payment of remuneration to contract assistants.

Reasons for the final excess have not been communicated (June 2005).

Grant No. 18 - Health and Family Welfare Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving -*
				(in lakh of rupees)	
(xii)	2211.00.105.III.SC. Assistance to Local bodies and Voluntary Health Institutions - Tubectomy -				
	O.	6,95.00			
	R.	-3,76.69	3,18.31	3,30.87	+12.56

Withdrawal of provision by reappropriation in March 2005 was due to non-utilization of funds in view of compensation not being claimed.

Reasons for the final excess is due to delay in receipt of proposal from the local bodies and voluntary organisations and subsequent reimbursement of compensation.

(xiii)	2210.05.105.I.AE. Chengalpattu Medical College, Chengalpattu-				
	O.	6,96.64			
	S.	-3,26.38	3,70.26	3,72.25	+1.99

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts and also due to non-receipt of fee bills from the Government Pleaders, lesser requirement of funds towards machinery and equipments and adoption of strict economy measures.

Reasons for the final excess have not been communicated (June 2005).

(xiv)	2210.01.110.I.AA. District Headquarters Hospitals-				
	O.	56,61.59			
	S.	0.05			
	R.	-3,63.01	52,98.63	53,46.40	+47.77

Token provision obtained through supplementary grant in March 2005 was towards (i) settlement of arrears of water charges in respect of certain Government Hospitals, (ii) payment of remuneration to contract employees and payment of professional fees for computer training to the students of Government Medical Colleges, (iii) payment of fuel charges, (iv) payment of compensation, (v) supply of drugs by Tamil Nadu Medical Services Corporation (TNMSC) and for the local purchase of speciality medicines by the Hospitals which were not available with TNMSC and also towards purchase of chemical reagents and other liquids required for use in the laboratories and (vi) settlement of pending bills and for the increase in the procurement of dietary articles.

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts, lesser requirement towards clothing, tentage and stores and wages, adoption of strict economy measures and non-utilization of funds.

The decrease was partly offset by increase due to supply of medicines to hospitals through TNMSC and also for local purchases made by the hospitals and due to payment of remuneration to contract assistants and special services for imparting computer training to the students of Medical and Dental Colleges.

Reasons for the final excess have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess+ Saving -
				(in lakh of rupees)	
(xv)	2210.01.110.I.AW. Improvements to Teaching Hospitals-				
	O.	58,37.50			
	S.	0.07			
	R.	-5,77.47	52,60.10	55,37.82	+2,77.72

Token provision obtained through supplementary grant in March 2005 was towards (i) payment of salary, dearness allowance, (ii) Government compensation to the Hospital maintenance Fund, (iii) settlement of pending electricity bills and settlement of arrears of water charges in respect of certain Government Hospitals and (iv) scholarships and stipends.

Withdrawal of provision by reappropriation in March 2005 was mainly due to (i) non-filling up of vacant posts, (ii) lesser requirement towards stipends and scholarships, medicines, feeding and dietary charges, petroleum, oil and lubricants, clothing, tentage and stores, rent and (iii) adoption of strict economy measures.

Reasons for the final excess have not been communicated (June 2005).

(xvi)	2210.05.105.I.AD. Madurai Medical College, Madurai-				
	O.	12,01.50			
	R.	-2,74.72	9,26.78	9,21.14	-5.64

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up vacant posts and also due to lesser requirement towards wages, rent, machinery and equipment and non-utilization of funds towards service or commitment charges and medicines.

Reasons for the final saving have not been communicated (June 2005).

(xvii)	2210.06.107.I.AD. Public Health Laboratory, King Institute at Guindy-				
	O.	7,36.41			
	S.	-2,48.50	4,87.91	4,74.37	-13.54

Withdrawal of provision by reappropriation in March 2005 was mainly due to (i) non-filling up of vacant posts, (ii) lesser requirement towards materials and supplies, machinery and equipment, feeding and dietary charges and also due to actual requirement towards stores and equipments, rent, office expenses, feeding/dietary charges and purchase and upkeep of animals.

Reasons for the final saving have not been communicated (June 2005).

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving -*
				(in lakh of rupees)	
(xviii)	2210.01.110.I.AL. Government Kasturba Gandhi Hospital for Women and Children, Chennai-				
	O.	7,55.50			
	R.	-2,50.42	5,05.08	5,09.52	+4.44

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts and also due to lesser requirement of funds towards petroleum, oil and lubricants, feeding and dietary charges, rent, stores and equipments and office expenses.

Reasons for the final excess have not been communicated (June 2005).

(xix)	2211.00.001.III.SB. District Family Welfare Bureau-				
	O.	7,84.83			
	R.	-1,53.36	6,31.47	5,38.92	-92.55

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts and also due to lesser requirement of funds towards office expenses, travel expenses, petroleum, oil, and lubricants, rent and adoption of strict economy measures.

Reasons for the final saving have not been communicated (June 2005).

(xx)	2210.06.101.I.BX. Tuberculosis Control -				
	O.	7,37.00			
	R.	-2,25.93	5,11.07	5,08.49	-2.58

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts and also due to lesser requirement of funds towards feeding and dietary charges, office expenses and clothing, tentage and stores.

Reasons for th e final saving have not been communicated (June 2005).

(xxi)	2211.00.104.I.AA. Establishment for the maintenance of motor vehicles of Public Health and Medical Department -				
	O.	10,06.66			
	S.	0.01			
	R.	-2,16.86	7,89.81	7,79.80	-10.01

Token provision obtained through supplementary grant in March 2005 was towards petroleum, oil and lubricant for Primary Health Centres and Chennai Medical College.

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts and also due to lesser requirement of funds towards scholarships and stipends, rent and clothing, tentage and stores.

The decrease was partly offset by increase due to enhanced rate of fuel charges for the existing and newly purchased vehicles.

Reasons for the final saving have not been communicated (June 2005).

	Head			Total grant	Actual expenditure	Excess+ Saving -
				(in lakh of rupees)		
(xxii)	2210.05.105.I.AB. Stanley Medical College, Chennai-					
		O.	9,69.54			
		R.	-1,79.40	7,90.14	7,50.61	-39.53

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts, and also due to lesser requirement of funds towards office expenses, travel expenses and adopting strict economy measures.

Reasons for the final saving have not been communicated (June 2005).

	Head			Total grant	Actual expenditure	Excess+ Saving -
(xxiii)	2210.05.105.I.AC. Kilpauk Medical College, Chennai-					
		O.	8,53.00			
		S.	0.01			
		R.	-1,67.38	6,85.63	6,74.19	-11.44

Token provision obtained through supplementary grant in March 2005 was towards settlement of pending electricity bills.

Withdrawal of provision by reappropriation in March 2005 was mainly due to (i) non-filling up of vacant posts and (ii) adoption of strict economy measures. The decrease was partly offset by increase in office expenses towards settlement of pending bills.

Reasons for the final saving have not been communicated (June 2005).

Grant No. 18 - Health and Family Welfare Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving -*
				(in lakh of rupees)	
(xxiv)	2210.01.110.I.AY Institute of Mental Health-				
	O.	8,99.52			
	R.	-82.55	8,16.97	7,22.20	-94.77

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts and also due to lesser requirement of funds towards stores and equipments.

Reasons for the final saving have not been communicated (June 2005).

(xxv)	2210.01.110.I.CM. Opening of Special Departments in District and Taluk Headquarters Hospitals-				
	O.	12,82.40			
	R.	-1,51.42	11,30.98	11,15.06	-15.92

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts and also due to lesser requirement of funds towards feeding and dietary charges, stores and equipments and office expenses.

Reasons for the final saving have not been communicated (June 2005).

(xxvi)	2210.06.101.II.JA. Filaria Control-				
	O.	4,95.82			
	R.	-1,38.33	3,57.49	3,55.04	-2.45

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts, non-utilization of funds towards medicine, lesser requirement towards petroleum, oil and lubricants, office expenses, advertising and publicity and adoption of strict economy measures.

Reasons for the final saving have not been communicated (June 2005).

(xxvii)	2210.01.110.III.TT. Improvement to District Medical Hospitals-				
	S.	1,50.00			
	R.	-1,32.92	17.08	17.08	..

Provision obtained through supplementary grant in July 2004 was towards the upgradation and strengthening of Accident and Emergency facilities in Chengalpattu Medical College Hospital, Chengalpattu.

Withdrawal of provision by reappropriation was mainly due to non-utilization of funds towards minor works, motor vehicles and lesser requirement of funds towards machinery and equipments, maintenance of hospital buildings, petroleum, oil and lubricants and office expenses.

Grant No. 18 - Health and Family Welfare Department - *contd.*

Head			*Total grant*	*Actual expenditure*	*Excess+ Saving -*
			(in lakh of rupees)		
(xxviii)	2210.01.110.I.AK. Government Stanley Hospital, Chennai-				
	O.	16,43.41			
	S.	0.04			
	R.	-1,54.91	14,88.54	14,60.38	-28.16

Token provision obtained through supplementary grant in March 2005 was towards (i) payment of wages to contract labourers appointed by outsourcing, (ii) settlement of pending electricity bills, (iii) settlement of water charges and (iv) supply of drugs by Tamil Nadu Medical Services Corporation (TNMSC) and for the local purchase of speciality medicines which were not available with TNMSC and also towards purchase of chemical reagents and other liquids required for use in the laboratories.

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts, lesser requirement of funds towards machinery and equipments, feeding and dietary charges, petroleum, oil and lubricants.

The decrease was partly offset by increase due to payment of arrears of water charges, office expenses towards settlement of pending bills, payment of wages to contract labourers due to outsourcing of hospital workers, supply of medicines through TNMSC and also for local purchase made by the hospital and additional requirement on consumable and surgical items.

Reasons for the final saving have not been communicated (June 2005).

(xxix)	2211.00.103.I.AM. Maternity and Child Health Centres-				
	O.	1,29.51			
	R.	-1,20.55	8.96	5.88	-3.08

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts, lesser requirement towards grants-in-aid and adoption of strict economy measures towards travel and office expenses.

Reasons for the final saving have not been communicated (June 2005).

(xxx)	2211.00.001.III.SA. State Family Welfare Bureau-				
	O.	2,48.44			
	R.	-1,19.85	1,28.59	1,29.66	+1.07

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts. The decrease was partly offset by increase due to purchase of medical equipments and maintenance of Laparoscopes for implementation of Family Welfare Programme and settlement of pending bills in respect of electricity.

Reasons for the final excess have not been communicated (June 2005).

Grant No. 18 - Health and Family Welfare Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess+ Saving -*
			(in lakh of rupees)		
(xxxi)	2210.01.110.I.AN. Government Royapettah Hospital, Chennai-				
	O.	9,21.88			
	S.	0.01			
	R.	-1,92.44	7,29.45	8,04.99	+75.54

Token provision obtained through supplementary grant in March 2005 was towards settlement of pending bills and for the increase in the procurement of dietary articles.

Withdrawal of provision by reappropriation in March 2005 was due to (i) non-filling up of vacant posts and (ii) lesser requirement towards office expenses, machinery and equipments, rent and wages.

The decrease was partly offset by increase due to enhanced rate of dietary articles and increase in the number of inpatients, supply of medicines to hospitals through Tamil Nadu Medical Services Corporation and also for local purchases, additional requirement on consumables and surgical items, purchase of clothes, tentage and stores and to settle pending bills and maintenance of building.

Reasons for the final excess have not been communicated (June 2005).

(xxxii)	2210.05.105.I.BB. Government Mohan Kumaramangalam Medical College-				
	O.	3,70.60			
	S.	0.01			
	R.	-38.71	3,31.90	2,58.52	-73.38

Token provision obtained through supplementary grant in March 2005 was towards scholarships and stipends.

Withdrawal of provision by reappropriation in March 2005 was due to lesser requirement of funds towards dearness allowance, office expenses, rent and non-receipt of fee bills from the Government Pleaders. The decrease was partly offset by increase due to enhanced requirement towards salaries.

Reasons for the final saving have not been communicated (June 2005).

(xxxiii)	2210.01.001.I.AB. District Medical Officers of Non-Teaching Institutions, Headquarters Hospitals-				
	O.	6,50.28			
	R.	-1,03.83	5,46.45	5,40.84	-5.61

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts which was partly offset by increase due to payment of remuneration to contract assistants.

Reasons for the final saving have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess+ Saving -
			(in lakh of rupees)		
(xxxiv)	2210.01.110.I.AB. Taluk Headquarters Hospitals-				
	O.	69,47.06			
	S.	0.05			
	R.	-1,13.80	68,33.31	68,44.44	+11.13

Token provision obtained through supplementary grant in March 2005 was towards (i) settlement of pending electricity bills, (ii) payment of remuneration to contract employees, (iii) increase in cost of surgical items and consumables, (iv) supply of drugs by Tamil Nadu Medical Services Corporation (TNMSC) and for the local purchase of speciality medicines by the hospitals which were not available with TNMSC and also towards the purchase of chemical reagents and other liquids required for use in the laboratories and (v) settlement of pending bills and for the increase in the procurement of dietary articles.

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts, lesser requirement towards feeding/dietary charges, clothing, tentage and stores and wages.

The decrease was partly offset by increase due to supply of medicines to hospitals and Primary Health Centres through TNMSC and also for local purchases made by the hospitals, additional requirement on consumables and surgical items, payment of remuneration to contract assistants, office expenses towards opening up of new medical colleges and settlement of pending bills and due to Government contribution towards Hospital Maintenance Fund.

Reasons for the final excess have not been communicated (June 2005).

(xxxv)	2210.01.110.I.AP. Kilpauk Medical College Hospital, Chennai-				
	O.	6,59.98			
	S.	0.02			
	R.	-93.68	5,66.32	5,59.81	-6.51

Token provision obtained through supplementary grant in March 2005 was towards settlement of arrears of water charges and supply of drugs by Tamil Nadu Medical Services Corporation (TNMSC) and for the local purchase of speciality medicines which were not available with TNMSC and also towards purchase of chemical reagents and other liquids required for use in the laboratories.

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts, adoption of strict economy measures towards office expenses and lesser requirement towards feeding and dietary charges.

The decrease was partly offset by increase due to supply of medicines to hospitals through TNMSC and also for local purchases, payment of arrears of water charges, payment of wages to contract labourers due to outsourcing of hospital workers, purchase of clothes, tentage and stores and to settle pending bills and additional requirements on consumables and surgical items.

Reasons for the final saving have not been communicated (June 2005).

9. Excess in the voted grant occurred mainly under-

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(In lakh of rupees)	
(i)	2210.05.105.I.BM. Government Medical College, Theni -				
	O.	2.96			
	S.	0.06			
	R.	15,83.56	15,86.58	17,10.18	+1,23.60

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was for creation of Medical, Non-Medical and Para-Medical posts and office expenses and towards purchase of medical equipments, motor vehicles, books and journals.

Reasons for the final excess have not been communicated (June 2005).

(ii)	2210.05.105.I.BI. Government Medical College, Vellore -				
	O.	1.56			
	S.	0.06			
	R.	16,65.05	16,66.67	14,52.59	-2,14.08

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards (i) creation of medical teaching posts, non-medical, para-medical and administrative posts, (ii) office expenses towards newly established College and (iii) purchase of medical equipments, motor vehicles and books and journals.

Reasons for the final saving have not been communicated (June 2005).

(iii)	2210.05.105.I.BJ. Kanyakumari Medical College, Kanyakumari.				
	O.	0.11			
	S.	6,00.08			
	R.	9,68.07	15,68.26	15,72.28	+4.02

Provision obtained through supplementary grant in July 2004 and token provision and enhancement of provision by reappropriation in March 2005 was towards creation of para-medical and other administrative posts to fulfil the Medical Council of India norms, purchase of furniture, typewriters, office equipments, medical and scientific equipments, teaching equipments, medical books and journals and motor vehicles.

Reasons for the final excess have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
			(In lakh of rupees)		
(iv)	2210.03.103.II.KQ. Primary Health Care under Pradhan Mantri's Gramodaya Yojana -				
	O.	3,98.40			
	S.	0.07			
	R.	8,35.17	12,33.64	12,05.83	-27.81

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards office expenses, professional and special services, service or commitment charges, petroleum, oil and lubricants, purchase of new vehicles, consumables and surgical items, printing charges, supply of medicines and imparting training to the staff under Pradhan Mantri's Gramodaya Yojana Scheme.

The increase was partly offset by decrease due to lesser requirement towards machinery and equipments and advertising and publicity.

Reasons for the final saving have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(v)(a)	2210.01.110.I.CR. Supply of drugs and Surgical Stores to Government Medical Institutions/Hospitals under the control of Director of Medical and Rural Health Services through Tamil Nadu Medical Services Corporation -				
	O.	39,85.00			
	S.	0.01			
	R.	4,82.81	44,67.82	44,67.82	..
(b)	2210.03.103.I.BL. Supply of drugs through Tamil Nadu Medical Services Corporation Limited under the control of Director of Public Health and Preventive Medicine (PHC)-				
	O.	13,31.00			
	S.	0.01			
	R.	4,65.08	17,96.09	17,96.19	+0.10

Head		Total grant	Actual expenditure	Excess + Saving -
			(In lakh of rupees)	
(c) 2210.01.110.I.CQ. Supply of drugs and surgical stores to Government Medical Institutions under the control of the Director of Medical Education through Tamil Nadu Medical Services Corporation Limited -				
O.	39,84.03			
S.	0.01			
R.	2,99.99	42,84.03	42,84.03	. .

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 under items (a) , (b) and (c) was towards supply of drugs by Tamil Nadu Medical Services Corporation and for the local purchase of speciality medicines by the hospitals which were not available with TNMSC and also towards the purchase of chemical reagents and other liquids required for use with the laboratories.

(vi) 2211.00.101.II.JD. Post Partum Centres - other than the District Hospitals, Medical College Hospitals and Chennai City Hospitals -				
O.	4,36.92			
S.	0.02			
R.	3,07.26	7,44.20	7,61.36	+17.16

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards increase in payment of salary and dearness allowance.

Reasons for the final excess have not been communicated (June 2005).

(vii) 2210.05.105.I.AG. Tirunelveli Medical College, Tirunelveli -				
O.	5,12.55			
S.	50.05			
R.	2,68.73	8,31.33	8,63.00	+31.67

Provision made through supplementary grant in July 2004 and token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards creation of para-medical and other administrative posts to the newly established college as per Medical Council of India norms, office expenses, purchase of medical equipments and motor vehicles.

The increase was partly offset by lesser requirement towards salaries and dearness allowance due to non-filling up of vacant posts.

Reasons for the final excess have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
			(In lakh of Rupees)		
(viii)	2210.05.105.I.BG. Government Medical College at Thoothukudi -				
	O.	4,47.16			
	S.	25.04			
	R.	2,83.42	7,55.62	7,53.38	-2.24

Provision obtained through supplementary grant in July 2004 and token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was mainly towards creation of para-medical and other administrative posts to the college to fulfil the Medical Council of India norms and purchase of equipments for clinical and non-clinical departments including furniture, vehicles, library books, audio-visual equipments, computers and also towards procurement of materials.

The increase was partly offset by lesser requirement towards salaries, wages and dearness allowance due to non-filling up of vacant posts.

Reasons for the final saving have not been communicated (June 2005).

(ix)	2211.00.101.III.SC. Sub-centres -				
	O.	90,57.59			
	S.	0.03			
	R.	2,49.88	93,07.50	92,59.83	-47.67

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was mainly towards salaries, dearness allowance and settlement of pending tour and transfer bills and also towards remuneration to contract assistants.

The increase was partly offset due to lesser requirement of funds towards rent.

Reasons for the final saving have not been communicated (June 2005).

(x)	2211.00.103.III.SE. National Component - Reproductive and Child Health Project -				
	O.	0.09			
	S.	0.03			
	R.	1,85.56	1,85.68	1,90.31	+4.63

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was mainly towards (i) grants-in-aid for establishing Urban Health Centres at Ambattur, Avadi, Madhavaram, Dharmapuri, Tiruchengode and Komarapalayam Municipalities, (ii) carrying out the repair works in the Government Hospital, Primary Health Centres and Health Sub-centres in the Tsunami affected districts of Nagapattinam, Cuddalore and Kanyakumari and (iii) implementation of National Component Scheme under Integrated Financial Envelope and also towards payment of Pleader's fees and remuneration to contract assistants.

Reasons for the final excess have not been communicated (June 2005).

Grant No. 18 - Health and Family Welfare Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(In lakh of Rupees)	
(xi)(a)	2059.01.053.I.BV. Buildings - Medical Education (Administered by Chief Engineer (Buildings)) -				
	O.	15,59.20			
	S.	0.01			
	R.	24.99	15,84.20	17,02.53	+1,18.33
(b)	2059.01.053.I.CB. Buildings - Health Centres and Health Sub-centres (Administered by Chief Engineer (Buildings)) -				
	O.	7,10.00			
	S.	0.01			
	R.	1,22.90	8,32.91	8,03.19	-29.72
(c)	2059.01.053.I.BW. Buildings - Medical and Rural Health Services (Administered by Chief Engineer (Buildings)) -				
	O.	9,00.00			
	S.	0.01			
	R.	1,98.69	10,98.70	9,60.13	-1,38.57

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards maintenance of Health Department Buildings.

Reasons for the final excess under item (a) and for the final saving under item (b) and (c) have not been communicated (June 2005).

(xii)	2210.06.101.I.AB. Epidemic Control Units -				
	O.	66.51			
	S.	0.02			
	R.	97.02	1,63.55	1,56.40	-7.15

Grant No. 18 - Health and Family Welfare Department - *contd.*

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was mainly towards purchase of disinfectants, antibiotics etc., for use in the Tsunami affected districts.

Reasons for the final saving have not been communicated (June 2005).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(In lakh of Rupees)		
(xiii)(a)	2211.00.200.II.JB. Post Partum -				
	O.	1,89.52			
	S.	0.02			
	R.	53.45	2,42.99	2,71.32	+28.33
(b)	2210.02.104.II.JB. Siddha wings in Districts, Taluk and Non-taluk Hospitals, Allopathy Medical College Hospitals and Dispensaries -				
	O.	4,51.81			
	S.	0.02			
	R.	60.35	5,12.18	5,12.96	+0.78
(c)	2210.06.101.I.AU. Surveillance for Epidemic Preparedness-				
	O.	85.34			
	S.	0.02			
	R.	33.29	1,18.65	1,22.63	+3.98
(d)	2210.04.104.II.JO. Siddha wings in Primary Health Centres-				
	O.	1,65.37			
	S.	0.02			
	R.	42.71	2,08.10	2,01.53	-6.57

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards salaries and dearness allowance and also towards purchase of medicines under item (b) and travel expenses under item (c).

Reasons for the final excess under item (a) and (c) and for the final saving under item (d) have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
				(In lakh of Rupees)	
(xiv)	2210.05.105.I.AL. Improvements to Medical Colleges -				
	O.	24,16.96			
	S.	0.01			
	R.	-89.00	23,27.97	25,43.84	+2,15.87

Token provision obtained through supplementary grant in March 2005 was towards scholarships and stipends.

Withdrawal of provision by reappropriation in March 2005 was due to non-filling up of vacant posts. The decrease was partly offset due to increase towards payment of stipends and scholarships to the students admitted in the professional courses.

Reasons for the final excess have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(xv)(a)	2210.04.104.III.SH. Setting up of Indian System of Medicine and Homoeopathy Wings in District Allopathy Hospitals -				
	S.	0.04			
	R.	79.95	79.99	80.54	+0.55
(b)	2210.04.104.III.SI. Establishment of Speciality Clinics of Indian System of Medicine and Homoeopathy in Taluk Hospitals -				
	S.	0.04			
	R.	66.93	66.97	66.65	-0.32

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards maintenance of machinery and equipments, purchase of medicines and lumpsum provision for setting up of Indian System of Medicine and Homoeopathy Wings in District Allopathy Hospitals under item (a) and establishment of Speciality Clinics of Indian System of Medicine and Homoeopathy in Taluk Hospitals under item (b).

	Head		Total grant	Actual expenditure	Excess + Saving -
(xvi)	2211.00.103.III.SF. District / Sub-Project - Reproductive and Child Health Project -				
	O.	0.35			
	S.	0.03			
	R,.	97.08	97.46	73.19	-24.27

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards payment of salaries, dearness allowance and construction of Health Sub-centres in rural areas.

Reasons for the final saving have not been communicated (June 2005).

Head		Total grant	Actual expenditure	Excess + Saving -
			(In lakh of Rupees)	
(xvii) 2210.04.104.III.SA. Supply of essential drugs to State Rural and Backward area Dispensaries-				
S.	0.01			
R.	60.49	60.50	60.50	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards supply of essential Siddha drugs to State Rural and Backward areas.

Head		Total grant	Actual expenditure	Excess + Saving -
(xviii) 2210.02.200.III.SA. Assistance to TAMCOL for strengthening State Pharmacies -				
S.	0.01			
R.	54.99	55.00	55.00	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards grants-in-aid to assist to TAMCOL for strengthening State Pharmacies.

Head		Total grant	Actual expenditure	Excess + Saving -
(xix) 2210.06.101.II.JY. Mobile Health and Speciality Camp under Pradhan Mantri's Gramodaya Yojana -				
O.	4,02.05			
S.	0.03			
R.	91.50	4,93.58	4,41.88	-51.70

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was mainly towards (i) office expenses for settlement of pending bills, (ii) enhanced rate of petroleum, oil and lubricants and (iii) stores and equipments due to additional requirement on consumables and surgical items and also towards purchase of new vehicles and supply of medicines to hospitals and for local purchases in Mobile Health and Speciality Camp under Pradhan Mantri's Gramodaya Yojana.

Reasons for the final saving have not been communicated (June 2005).

Head		Total grant	Actual expenditure	Excess + Saving -
(xx)(a) 2210.02.104.III.SE. Stengthening of Government Pharmacies-				
S.	0.01			
R.	37.77	37.78	37.79	+0.01
(b) 2210.02.104.III.SF. State Drug Testing Laboratory -				
S.	0.01			
R.	25.59	25.60	25.62	+0.02

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 under items (a) and (b) was towards purchase of medical equipments.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(In lakh of Rupees)	
(xxi)	2210.01.110.I.AX. Government Dental College and Hospital -				
	O.	2,17.63			
	R.	22.14	2,39.77	2,49.75	+9.98

Enhancement of provision by reappropriation in March 2005 was due to increase in requirement towards salaries, dearness allowance and also towards purchase of consumables and surgical items. The increase was partly offset by decrease due to lesser requirement towards machinery and equipments.

Reasons for the final excess have not been communicated (June 2005).

(xxii)	2210.06.101.III.ST. District Mental Health Programme -				
	O.	51.13			
	S.	0.02			
	R.	29.02	80.17	82.16	+1.99

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was mainly towards purchase of medical equipments and training to the staff sanctioned for the District Mental Health Programme in Theni and Kanyakumari. Enhancement of provision by reappropriation was also towards office expenses, local purchase of medicines, advertisement and publicity at departmental stalls in the exhibitions, purchase of new computers and accessories and towards additional requirement on consumables and surgical items.

Reasons for the final excess have not been communicated (June 2005).

(xxiii)	2210.01.110.II.LE. Establishment of new Schools of Nursing in the Government Medical College -				
	O.	1,86.50			
	S.	0.03			
	R.	40.22	2,26.75	2,16.72	-10.03

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards salaries, dearness allowance and recurring and non-recurring expenditure towards establishment of Nursing School in District Headquarters Hospital at Virudhunagar.

The increase was partly offset by decrease due to lesser requirement towards wages, machinery and equipments, adoption of strict economy measures towards office expenses, materials and supplies, non-utilization of funds towards maintenance and purchase of books.

Reasons for the final savings have not been communicated (June 2005).

Head		Total grant	Actual expenditure	Excess + Saving -
			(In lakh of Rupees)	
(xxiv) 2210.06.101.II.JN. Leprosy Control -				
O.	74.21			
S.	0.01			
R.	25.76	99.98	1,03.38	+3.40

Token provision obtained through supplementary grant in March 2005 was towards payment of salaries and enhancement of provision by reappropriation in March was towards salaries and dearness allowance.

Reasons for the final excess have not been communicated (June 2005).

Head		Total grant	Actual expenditure	Excess + Saving -
(xxv) 2210.01.110.I.DA. Government Medical College Hospital, Allinagaram at Theni -				
S.	0.01			
R.	20.33	20.34	18.69	-1.65

Token provision obtained through supplementary grant in March 2005 was towards salaries for the newly established college.

Enhancement of provision by reappropriation in March 2005 was towards salaries, dearness allowance, office expenses and dietary articles and due to increase in the number of inpatients.

Reasons for the final saving have not been communicated (June 2005).

Head		Total grant	Actual expenditure	Excess + Saving -
(xxvi) 2210.01.110.I.CZ. College of Nursing, Madurai Medical College, Madurai -				
S.	0.05			
R.	19.14	19.19	18.25	-0.94

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards salaries, dearness allowance, office expenses, purchase of medical equipments and books and journals as per norms of Medical Council of India for the College of Nursing.

Head		Total grant	Actual expenditure	Excess + Saving -
(xxvii)(a) 2210.01.001.II.PA. Health Systems Project - Management Unit -				
S.	0.03			
R.	16.42	16.45	16.44	-0.01
(b) 2210.01.001.II.PB. Procurement through Tamil Nadu Medical Services Corporation Limited for Project Management Unit -				
S.	0.02			
R.	16.98	17.00	15.00	-2.00

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards office expenses, remuneration to contract assistants and lumpsum provision under item (a) and towards purchase of new vehicles and computers and accessories under item (b) for implementation of Tamil Nadu Health Systems Project with the assistance of World Bank.

Reasons for the final saving under item (b) have not been communicated (June 2005).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(In lakh of Rupees)		
(xxviii)	2251.00.090.I.AR. Health and Family Welfare Department-				
	O.	3,26.22			
	R.	-33.97	2,92.25	3,42.08	+49.83

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts and also due to non-receipt of fee bills from the Government Pleaders.

The decrease was partly offset by increase towards purchase of new computers and accessories.

Reasons for the final excess have not been communicated (June 2005).

(xxix)(a)	2210.06.101.III.SM. State Project Management Programme for control of blindness with World Bank assistance -				
	O.	0.01			
	S.	0.01			
	R.	14.98	15.00	15.00	..
(b)	2210.80.800.I.AB. Grants to private Medical Institutions - controlled by Director of Medical and Rural Health Services and Family Welfare -				
	O.	37.58			
	S.	0.01			
	R.	10.88	48.47	48.47	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards grants to State Ophthalmic Unit under National Programme for Control of Blindness with World Bank assistance under item (a) and also the Voluntary Health Services, Adyar, Chennai. under item (b).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(In lakh of Rupees)	
(xxx)	2210.06.104.I.AC. Establishment of a Drug Testing Laboratory -				
	O.	80.47			
	R.	12.96	93.43	93.05	-0.38

Enhancement of provision by reappropriation in March 2005 was mainly towards payment of salaries and dearness allowance.

10. Expenditure had been incurred under the head mentioned below without provision either in the Budget or in the Supplementary Estimates and exceeded the limits prescribed in the New Service Rules constituting New Service/New Instrument of Service. Failure to observe the prescribed procedure had led to the incurring of expenditure on the Scheme without the authority of the legislature:-

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(In lakh of rupees)	
2210.80.004.I.AG. Strengthening of Medical Statistical Department -				
R.	5.06	5.06	12.85	+7.79

Provision by reappropriation in March 2005 was towards payment of salaries and dearness allowance.

Reasons for the final excess have not been communicated (June 2005).

CAPITAL

Notes and comments-

1. As the ultimate saving in the grant worked out to Rs. 46,43.39 lakh, surrender of Rs. 46,92.41 lakh in March 2005 proved injudicious.

2. Saving in the grant worked out to 88.62 *per cent*.

3. Saving in the grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(In lakh of Rupees)	
(i)(a)	4210.02.103.II.JF. Construction of Primary Health Centres, Health Sub-Centres and Improvement of Non-Taluk Hospitals under National Bank for Agriculture and Rural Development -				
	O.	20,19.78			
	R.	-20,19.07	0.71	5.58	+4.87

Grant No. 18 - Health and Family Welfare Department - *concld.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(In lakh of rupees)	
(b)	4210.02.103.II.JE. Construction of Health Sub-centres and Primary Health Centres under Pradhan Mantri's Gramodaya Yojana -				
	O.	14,00.00			
	R.	-9,44.25	4,55.75	5,12.75	+57.00
(c)	4210.02.103.II.JG. Upgradation of Primary Health Centres under National Bank for Agriculture and Rural Development -				
	O.	3,00.01			
	R.	-2,44.10	55.91	43.07	-12.84

Withdrawal of provision by reappropriation in March 2005 was due to lesser requirement of funds under items (a), (b) and (c).

Reasons for the final excess under items (a), (b) and for the final saving under item (c) have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(ii)	4211.00.800.II.PA. Implementation of Health System Development Project -				
	O.	15,00.00			
	R.	-15,00.00	..	..	..

Withdrawal of entire provision by reappropriation in March 2005 is due to non-implementation of Health System Development Project.

4. Expenditure had been incurred under the head mentioned below without provision either in the Budget or in the Supplementary Estimates and exceeded the limits prescribed in the New Service Rules constituting New Service/New Instrument of Service. Failure to observe the prescribed procedure had led to the incurring of expenditure on the Scheme without the authority of the legislature.

Head		Total grant	Actual expenditure	Excess + Saving -
			(In lakh of Rupees)	
4210.03.103.III.SA. Buildings -				
R.	15.00	15.00	15.00	..

Provision through reappropriation in March 2005 was towards construction of additional buildings in Unani Medical College.

Grant No. 19 - Higher Education Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2059. Public Works
2075. Miscellaneous General Services
2202. General Education
2203. Technical Education
2204. Sports and Youth Services
2205. Art and Culture
2235. Social Security and Welfare
2251. Secretariat - Social Services
2551. Hill Areas
3425. Other Scientific Research
3454. Census Surveys and Statistics

Voted

Original	6,47,08,43			
Supplementary	5,89,45	6,52,97,88	6,29,30,69	-23,67,19
Amount surrendered during the year (March 2005)				9,90,72

Charged

Original	1			
Supplementary	3,71	3,72	..	-3,72
Amount surrendered during the year				*Nil*

CAPITAL

4202. Capital Outlay on Education, Sports, Art and Culture

Voted

Original	2,72,79			
Supplementary	44,17	3,16,96	3,60,47	+ 43,51
Amount surrendered during the year (March 2005)				1,17

Grant No. 19 - Higher Education Department - *contd.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
LOANS				
7615. Miscellaneous Loans				
Voted				
Original	1			
Supplementary	..	1	..	-1
Amount surrendered during the year (March 2005)				1

REVENUE

Notes-

1. In view of the final saving of Rs 23,67.19 lakh in the voted grant, supplementary grant of Rs 5,89.45 lakh obtained in July 2004, December 2004 and March 2005 proved unnecessary.

2. Though the ultimate saving in the voted grant worked out to Rs 23,67.19 lakh, Rs 9,90.72 lakh only was surrendered in March 2005.

3. Saving in the charged appropriation worked out to 100 *per cent.*

CAPITAL

Notes and comments -

1. The excess of Rs 43.51 lakh (actual excess of Rs 43,51,101) over the voted grant requires regularisation.

2. In view of the excess of Rs 43.51 lakh in the voted grant, supplementary grant of Rs 44.17 lakh obtained in July 2004 & March 2005 proved insufficient and surrender of Rs 1.17 lakh in March 2005 proved injudicious.

3. Excess in the voted grant worked out to 13.73 *per cent.*

Grant No. 19 - Higher Education Department - *concld.*

4. Excess in the voted grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(In lakh of rupees)	
4202.04.101.II.JB. Buildings -				
R.	9.00	9.00	8.51	-0.49

Provision obtained by reappropriation in March 2005 was due to shifting of expenditure to this head of account for implementing the Part II Scheme relating to Government College of Fine Arts, Chennai.

Expenditure on the above scheme was incurred without any provision either in the Budget or in the Supplementary estimates. As the expenditure exceeded the limits prescribed , it constituted New Service/ New instrument of Service . Failure to observe the prescribed procedure in the New Service Rules resulted in the expenditure having been incurred without the authority of the legislature.

5. Saving in the voted grant occurred mainly under-

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(In lakh of rupees)	
4202.01.202.II.JD. Buildings - Controlled by Director of Technical Education -				
O.	42.75			
R.	-20.40	22.35	22.34	-0.01

Withdrawal of provision by reappropriation in March 2005 was due to non-completion of construction of class rooms in DTERT centres and based on latest assessment of actual expenditure.

Grant No. 20 - Highways Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2052. Secretariat - General Services				
2059. Public Works				
2215. Water Supply and Sanitation				
2505. Rural Employment				
3052. Shipping				
3054. Roads and Bridges				
Voted				
Original	8,04,23,95			
Supplementary	51,81,05	8,56,05,00	7,47,62,45	-1,08,42,55
Amount surrendered during the year (March 2005)				60,19
Charged				
Original	*4*			
Supplementary	*2,90*	*2,94*	*1,64*	*-1,30*
Amount surrendered during the year				*Nil*
CAPITAL				
4551. Capital Outlay on Hill Areas				
5054. Capital Outlay on Roads and Bridges				
Voted				
Original	10,89,68,20			
Supplementary	43,00,20	11,32,68,40	8,43,03,00	-2,89,65,40
Amount surrendered during the year (March 2005)				2,38,59,68

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

LOANS

6885. Other Loans to Industries and Minerals

Voted

Original	. .			
Supplementary	4,38,70	4,38,70	4,38,70	. .

Amount surrendered during the year — Nil

REVENUE

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 1,08,42.55 lakh, Rs 60.19 lakh only was surrendered in March 2005.

2. In view of the saving of Rs 1,08,42.55 lakh in the voted grant, supplementary grant of Rs 51,81.05 lakh obtained in July 2004 and March 2005 proved unnecessary.

3. Saving in the voted grant worked out to 12.67 *per cent*.

4. Saving in the charged appropriation worked out to 44.34 *per cent*.

5. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

6. Saving occurred in the grant mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(i) 3054.80.797.I.AH. Transfer of Amount to Road Maintenance Fund (core segment) -				
O.	1,20,00.00	1,20,00.00	. .	-1,20,00.00

Reasons for not utilising the entire provision have not been communicated (June 2005).

Grant No. 20 - Highways Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(ii)	3054.80.800.I.AY. Maintenance of Chennai City Roads with financial assistance from Chennai Corporation -				
	O.	9,00.00			
	R.	-9,00.00	. .	0.02	+0.02

Specific reasons for withdrawal of entire provision by reappropriation in March 2005 have not been communicated (June 2005).

(iii)(a)	2505.60.101.I.AA. Programme for Special Employment - Road Schemes -				
	O.	15,92.90			
	R.	-3,66.25	12,26.65	12,28.88	+2.23
(b)	3054.01.001.I.AC. Executive Establishment (National Highways) -				
	O.	9,47.58			
	S.	36.76			
	R.	-1,91.72	7,92.62	7,78.98	-13.64

Provision through supplementary grant obtained in July 2004 under item (iii)(b) was towards payment of pleaders fees to the Law officers for the professional services rendered by them in defending the Government's interest before Arbitration proceedings in respect of the work "widening and strengthening the existing carriage way" in K.M.27/8 to 54/4 (Package I), K.M.54/4 to 67/0 (Package II), K.M.67/0 to 104/0 (Package V) and K.M.104/0 to 160/0 (Package VI) of National Highways.

Withdrawal of provision by reappropriation in March 2005 under both items was mainly due to lesser requirement of salaries, wage, dearness allowance and office expenses with partial increase of provision under rents, rates and taxes and payment for professional and special services under items (a) and (b).

Reasons for the final excess under item (a) and for the final saving under item (b) have not been communicated (June 2005).

(iv)(a)	3054.80.001.I.AE. Executive Establishment (General) Highways and Rural works -				
	O.	33,49.91			
	S.	0.01			
	R.	-5,85.37	27,64.55	30,62.18	+2,97.63

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(b)	3054.80.001.II.JQ. Special staff for improvement of Rural Roads and Restoration of Roads affected by flood with loan assistance from National Bank for Agriculture and Rural Development -				
	O.	2,32.57			
	R.	-1,29.73	1,02.84	1,05.14	+2.30
(c)	3054.80.001.I.AA. Chief Engineer (General) Highways and Rural Works -				
	O.	3,98.43			
	R.	-1,22.99	2,75.44	2,85.91	+10.47

Token provision obtained through supplementary grant in March 2005 under item (a) was towards payment of pleaders fees and remuneration to the temporary Assistants appointed on contract basis.

Withdrawal of provision by reappropriation in March 2005 was mainly due to lesser requirement on salaries, wages, dearness allowance and office expenses under items (a), (b) and (c), travelling expenses partly offset by increased provision under remuneration under items (a) and (c).

Reasons for the final excess under items (a), (b) and (c) have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(v)	3054.04.337.I.AB. Rural Roads -				
	O.	2,57,68.00			
	S.	27,87.00			
	R.	-6,47.59	2,79,07.41	2,83,53.48	+4,46.07

Provision through supplementary grant obtained in March 2005 was towards periodical maintenance of Rural Roads.

Withdrawal of provision by reappropriation in March 2005 was mainly due to lesser provision made for the maintenance of roads.

Reasons for the final excess have not been communicated (June 2005).

7. Excess occurred in the grant mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(i) 3054.80.800.II.JL. Revamped Central Road Fund -				
O.	95,00.00			
S.	21,94.94			
R.	17,83.35	1,34,78.29	1,34,81.61	+3.32

Provision through supplementary grant obtained and enhancement of provision by reappropriation in March 2005 were due to carrying out the road works under Revamped Central Road Fund scheme.

Reasons for the final excess have not been communicated (June 2005).

(ii) 3054.80.797.I.AC. Transfer of Amount to Rural Road Development Fund -				
O.	50,03.71			
S.	0.01			
R.	11,13.78	61,17.50	61,17.50	..

Token provision obtained through supplementary grant and additional provision by reappropriation in March 2005 were towards transfer of amount to Rural Road Development Fund.

(iii) 3054.80.190.I.AA. Assistance to Information Technology Expressway Limited for constituting a Financial Servicing Fund -				
S.	1,62.30			
R.	10,37.70	12,00.00	12,00.00	..

Supplementary grant obtained and enhancement of provision by reappropriation in March 2005 were mainly towards grants to Information Technology Expressway Limited for constituting a Financial Servicing Fund to meet the current expenditure.

(iv) 3054.04.337.I.AA. Major District Roads - Road Maintenance (core segment) -				
O.	62,00.00			
R.	-1,96.88	60,03.12	64,21.69	+4,18.57

Withdrawal of provision by reappropriation in March 2005 was mainly due to the lesser provision made for the scheme.

Reasons for the final excess have not been communicated (June 2005).

8.	*Head*		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
	3054.80.001.I.AN. Central Workshop (National Highways) -				
	R.	1.84	1.84	13.66	+11.82

Provision obtained by reappropriation in March 2005 was mainly due to enhanced requirements towards salaries, dearness allowance and clothing.

Reasons for the final excess have not been communicated (June 2005).

Expenditure on the above head was incurred without provision either in the Budget or in the Supplementary Estimates. As the expenditure exceeded the limits prescribed, it constituted New Service / New Instrument of Service. Failure to observe the prescribed procedure in the New Service Rules resulted in the expenditure having been incurred without the authority of the Legislature.

CAPITAL

Notes and comments -

1. Though the ultimate saving in the grant worked out to Rs 2,89,65.40 lakh, Rs 2,38,59.68 lakh only was surrendered in March 2005.

2. Saving in the grant worked out to 25.57 *per cent*.

3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving occurred in the grant mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(i)	5054.80.800.II.PB. Tamil Nadu Road Sector Project -				
	O.	5,00,00.00			
	S.	0.01			
	R.	-3,40,36.95	1,59,63.06	1,49,10.60	-10,52.46

Token provision obtained through supplementary grant in March 2005 was towards payment of Pleader fees and Remuneration to the temporary Assistants appointed on contract basis.

Withdrawal of provision by reappropriation in March 2005 was due to non-settlement of contract for upgradation and maintenance packages under World Bank assisted Tamil Nadu Road Sector Project and also due to delay in acquisition of lands. The decrease was partly offset by additional provision for payment of land acquisition charges.

Reasons for the final saving have not been communicated (June 2005).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(ii)(a)	5054.80.800.II.JW. Chennai Metropolitan Development Plan - Traffic and Transport improvement in Chennai City -				
	O.	50,00.00			
	S.	0.01			
	R.	-25,23.01	24,77.00	24,61.41	-15.59
(b)	5054.04.337.II.JQ. Construction of bridges in Cauvery Delta Districts with NABARD loan assistance -				
	O.	14,00.00			
	S.	0.01			
	R.	-4,74.38	9,25.63	9,24.66	-0.97

Token provision obtained through supplementary grant in December 2004 under item (a) was towards 26 important road works within the Chennai Metropolitan Area in order to help improve traffic flow in these roads and under item (b) was towards construction of 7 bridges and improvement to Sugarcane Roads with loan assistance from NABARD.

Withdrawal of provision by reappropriation in March 2005 under items (a) and (b) was due to delay in finalisation of tenders, delay in acquisition of lands, shifting of service utilities etc.

Reasons for the final saving under item (a) have not been communicated (June 2005).

Head			Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(iii)(a)	5054.80.800.II.JE. *Add* - Percentage charges for Establishment, transferred from Major Head "3054 - Roads and Bridges" -				
	O.	52,01.10			
	R.	-92.15	51,08.95	31,23.68	-19,85.27
(b)	5054.80.800.II.JF. *Add* - Percentage charges for Machinery and Equipment transferred from Major Head "3054 - Roads and Bridges" -				
	O.	7,65.52			
	R.	-39.79	7,25.73	4,43.72	-2,82.01

Withdrawal of provision by reappropriation in March 2005 was due to lesser provisions made under Inter Account Transfers under items (a) and (b).

Reasons for the final saving under items (a) and (b) have not been communicated (June 2005).

Head			Total grant	Actual expenditure	Excess + Saving -
(iv)(a)	5054.80.800.II.JU. Madurai Radial Roads -				
	O.	33,88.16			
	R.	-17,17.18	16,70.98	16,24.12	-46.86
(b)	5054.04.101.II.JE. Construction/Reconstruction of Bridges with loan assistance from Housing and Urban Development Corporation -				
	O.	15,00.00			
	R.	-7,42.11	7,57.89	7,59.74	+1.85
(c)	5054.03.337.II.JA. Original Works -				
	O.	5,25.29			
	R.	-5.52	5,19.77	1,98.25	-3,21.52

Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)	
(d) 5054.80.004.I.AA. Investigation/Estimation of project work under Roads and Bridges -				
O.	2,00.00			
R.	-1,57.80	42.20	-2.57	-44.77

Withdrawal of provision by reappropriation in March 2005 was due to delay in finalisation of tenders, delay in acquisition of lands, shifting of service utilities etc. under items (a) to (d).

The final saving under item (a) was due to delay in tender approval by Commissionarate of Tender for the Ellis Nagar Rail Over Bridge work.

Reasons for the final excess under item (b) and for the final saving under items (c) and (d) have not been communicated (June 2005).

Head		Total grant	Actual expenditure	Excess + Saving -
(v)(a) 5054.03.101.II.JD. Construction of Road over Bridges in Chennai Metro Area for Traffic Management -				
O.	10,00.00			
R.	-9,99.99	0.01	. .	-0.01
(b) 5054.03.337.II.JG. Bus route road improvements in Chennai Metro Area -				
O.	1,00.00			
R.	-99.99	0.01	. .	-0.01
(c) 5054.03.337.II.JH. Missing Links in Chennai Metro Area -				
O.	5,00.00			
R.	-4,99.99	0.01	. .	-0.01

Withdrawal of provision by reappropriation in March 2005 was mainly due to delay in taking up the investigation/finalisation of works under Chennai Metro Area improvement schemes under items (a), (b) and (c).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(vi)(a)	5054.80.800.II.JN. Provision for Road Works under Tamil Nadu Urban Development Project -				
	O.	15,00.38			
	R.	-6,90.69	8,09.69	8,12.32	+2.63
(b)	5054.80.800.II.JJ. Construction of over and under bridges in lieu of existing level crossings -				
	O.	6,45.73			
	S.	0.01			
	R.	-4,02.73	2,43.01	2,43.02	+0.01

Token provision obtained through supplementary grant in March 2005 under item (b) was towards construction of Railway Over Bridge near Tambaram.

Withdrawal of provision by reappropriation in March 2005 was due to delay in finalisation of tenders, delay in acquisition of lands, shifting of service utilities etc. under items (a) and (b).

Reasons for the final excess under item (a) have not been communicated (June 2005).

(vii)	5054.04.337.II.JP. Margin Money to Chennai Metropolitan Development Authority for improvement to Radial Roads with HUDCO loan assistance -				
	O.	4,00.00			
	R.	-3,79.70	20.30	0.96	-19.34

Withdrawal of provision by reappropriation in March 2005 was due to delay in acquisition of lands.

Reasons for the final saving have not been communicated (June 2005).

5. Excess occurred in the grant mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(i) 5054.04.337.II.JU. Comprehensive Road Development Programme - Other District Roads -				
O.	0.01			
R.	99,99.99	1,00,00.00	89,79.80	-10,20.20

Token provision obtained through supplementary grant in March 2005 was towards improvement of 4545 km length of Other District Roads under Comprehensive Road Development Programme.

Enhancement of provision by reappropriation in March 2005 was to carry out certain new major road works, construction of bridges and to complete the balance spillover works in addition to the above work.

Reasons for the final saving have not been communicated (June 2005).

(ii)(a) 5054.80.800.II.JT. Construction of Road over Bridge/ Road under Bridge with loan Assistance from Housing and Urban Development Corporation -				
O.	42,00.00			
S.	0.01			
R.	29,85.00	71,85.01	72,03.87	+18.86
(b) 5054.04.337.II.JS. Improvement of other District Roads (Bus routes) with Housing and Urban Development Corporation Loan assistance -				
O.	60,00.00			
S.	0.01			
R.	14,99.99	75,00.00	72,75.98	-2,24.02
(c) 5054.04.101.II.JC. Margin Money to Tamil Nadu State Construction Corporation Limited for construction of Bridges with Housing and Urban Development Corporation with loan assistance -				
O.	29,81.37			
S.	0.01			
R.	3,27.00	33,08.38	33,07.80	-0.58

Token provision obtained through supplementary grant in March 2005 under items (a),(b) and (c) was towards implementation of the respective schemes.

Grant No. 20 - Highways Department - *contd.*

Additional provision by reappropriation in March 2005 was for carrying out certain new major road works, construction of bridges and to complete the balance spillover works under items (a), (b) and (c).

The final excess under item (a) was due to good progress of works.

Reasons for the final saving under item (b) have not been communicated (June 2005).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(iii)(a)	5054.04.337.II.JI. Improvements to Rural Roads with loan assistance from NABARD -				
	O.	45,00.00			
	S.	0.01			
	R.	11,22.86	56,22.87	56,22.06	-0.81
(b)	5054.04.337.II.JJ. Improvements to Bus Routes with loan assistance from NABARD -				
	O.	25,00.00			
	S.	0.01			
	R.	2,09.99	27,10.00	27,08.54	-1.46
(c)	5054.04.337.II.JK. Improvements to District and other Roads with loan assistance from NABARD -				
	O.	98,00.00			
	S.	0.01			
	R.	1,99.99	1,00,00.00	99,67.19	-32.81
(d)	5054.04.789.II.JA. Improvements to Rural Roads with loan assistance from NABARD under Special Component Plan -				
	O.	15,00.00			
	S.	0.01			
	R.	5,39.99	20,40.00	20,39.19	-0.81

Token provision obtained through supplementary grant and additional provision by reappropriation under items (a), (b), (c) and (d) in March 2005 was towards improvement of Roads and construction of bridges executed with loan assistance from NABARD.

Enhancement of provision by reappropriation in March 2005 was also due to transfer of land acquisition charges from the NABARD assisted works from Revenue section to Capital section under 64 - Lands under items (a) and (b).

Reasons for the final saving under items (b) and (c) have not been communicated (June 2005).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(iv)	5054.80.800.II.JZ. Share Capital Assistance to Tamil Nadu Rural Infrastructure Development Corporation -				
	S.	0.01			
	R.	4,99.99	5,00.00	10,00.00	+5,00.00

Token provision obtained through supplementary grant and enhanced provision by reappropriation in March 2005 were due to release of State Government's Share Capital assistance to the Tamil Nadu Road Infrastructure Development Corporation.

Reasons for the final excess have not been communicated (June 2005).

(v)	5054.80.800.II.JX. Upgradation of Information Technology Highways in Chennai City -				
	O.	20,00.00			
	S.	43,00.01			
	R.	10,72.00	73,72.01	68.72.00	-5,00.01

Supplementary grant obtained in July 2004 and token provision obtained in March 2005 was towards acquisition of land for the six lane IT Expressway between Madhya Kailash and Mamallappuram.

Enhancement of provision by reappropriation in March 2005 was mainly due to payment of Upfront Capital Grant for building IT Expressway in Chennai city and for payment of land acquisition charges. The increase in provision was partly offset by reduced provision due to delay in tenders, acquisition of lands, shifting of service utilities etc.

Reasons for the final saving have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(vi)	5054.80.800.II.JY. Improvements to the Corporation Bus route roads with financial assistance from Chennai Corporation -				
	O.	0.01			
	S.	0.01			
	R.	3,89.60	3,89.62	4,00.21	+10.59

Token provision obtained through supplementary grant in March 2005 was towards implementation of the scheme.

Enhancement of provision by reappropriation in March 2005 was mainly due to carrying certain major road works and to complete the balance spillover works.

Reasons for the final excess have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(vii)(a)	4551.01.102.II.JA. Formation of Roads under Western Ghats Development Programme -				
	O.	0.06			
	S.	0.01			
	R.	52.47	52.54	52.52	-0.02
(b)	5054.04.800.II.JL. Special Bridges Schemes -				
	O.	0.11			
	S.	0.01			
	R.	50.84	50.96	50.88	-0.08
(c)	5054.04.800.II.JC. District and other roads -				
	O.	0.73			
	S.	0.01			
	R.	42.80	43.54	40.14	-3.40
(d)	5054.05.337.II.JA. Construction of interchange at the junction of Pondy - Krishnagiri road under Economic Interstate importance -				
	O.	0.01			
	R.	11.38	11.39	11.39	..

Grant No. 20 - Highways Department - *contd.*

Token provision obtained through supplementary grant in March 2005 was towards certain major works taken up under Western Ghats Development Programme, District and other Roads and Special Bridges Schemes under items (a), (b) and (c) respectively.

Enhancement of provision by reappropriation in March 2005 was mainly due to carrying out certain new major road works and construction of bridges and to complete the balance spillover works under items (a) to (d).

Reasons for the final saving under item (c) have not been communicated (June 2005).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(viii)	5054.04.337.II.JH. District and other Roads - Lumpsum Provision for New Works sanctioned within the powers of Chief Engineer (General) Highways and Rural Works -				
	O.	73.96			
	S.	0.01			
	R.	34.96	1,08.93	1,07.45	-1.48

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was for carrying out certain new major road works and to complete the balance spillover works.

Reasons for the final saving have not been communicated (June 2005).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
(ix)(a)	5054.03.101.II.JA. Original Works -				
	O.	2,98.49			
	S.	0.01			
	R.	24.72	3,23.22	3,21.81	-1.41
(b)	5054.01.337.II.JA. Original Works -				
	O.	0.03			
	R.	18.29	18.32	18.29	-0.03

Token provision obtained through supplementary grant in March 2005 was towards construction of bridges in State Highways under item (a).

Enhancement of provision by reappropriation in March 2005 was mainly due to carrying out certain new major road works and construction of bridges and to complete the balance spillover works under items (a) and (b) and towards payment of land acquisition charges under item (b).

Reasons for the final saving under item (a) have not been communicated (June 2005).

Grant No. 20 - Highways Department - *contd.*

	Head	Total grant	Actual expenditure	Excess + Saving -
		(in lakh of rupees)		
(x)	4551.60.800.II.JC. *Add*-Percentage charge for Establishment transferred from "3054-Roads and Bridges" -			
	O.	0.02		
	R.	2.29	2.31	11.10	+8.79

Enhancement of provision by reappropriation in March 2005 was mainly due to Inter-Account Transfers of percentage charges for establishment charges and for Machinery and Equipments transferred from the Major head "3054-Roads and Bridges".

Reasons for the final excess have not been communicated (June 2005).

6. *Suspense -*

The nature of suspense transactions has been explained below the Appropriation Accounts of Grant No.38 Public Works department. An analysis of the suspense transactions accounted for in the grant is given below together with opening and closing balances under different suspense heads.

	Head	Balance on 1.4.2004	Debit during 2004-05	Credit on 2004-05	Balance 31.3.2005
3054.	Roads and Bridges-				
1.	Purchases	- 0.01	..	..	- 0.01
2.	Stock	1,95.08	55.25	54.02	1,96.31
3.	Miscellaneous Public Works Advances	26,64.12	85.64	78.00	26,71.76
4.	Workshop Suspense	-31.11	..	..	-31.11
	Total	28,28.08	1,40.89	1,32.02	28,36.95

7. *Subventions from the Central Road Fund -*

The Central Road Fund is constituted out of the proceeds of excise and import duties on motor spirits and is earmarked for road development. The amount sanctioned each year is transferred to this Fund in the accounts of Central Government. Out of this amount, 80 per cent is allocated to the States, etc., and the balance 20 per cent is retained by Central Government as ordinary reserves to which is also added receipts accepted from other sources which are treated as Special Reserves. The amount allocated to State Governments whether from 80 per cent allocation or from the Reserves is credited to the Major Head "1601. Grants-in-aid from Central Government" and the allocations other than those from reserves are transferred to the Major Head "8849. Other Deposits - 103. Subventions from Central Road Fund" per contra debit to the Major Head "3054. Roads and Bridges" under this grant. The actual expenditure on schemes of road development is initially booked under this grant and is later transferred to the deposit account to the extent balance is available.

During 2004-2005, while no amount was credited to the fund during the year, an amount of Rs 4.48 lakh representing rectification of misclassisification in the earlier years was credited to the Fund.

The balance at the credit of the Deposit Account on 31st March 2005 was Rs. 1,06,73.48 lakh. The transaction of the Fund stand included in the deposit head vide 8449 - Other Deposits - 103 - Subventions from Central Road Fund, an account of which is given in Statement No. 16 of Finance Accounts 2004-2005.

8. *Rural Road Development Fund -*

A percentage of motor vehicles taxes fixed by the Government of Tamil Nadu by notification from time to time under the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) is credited to the Fund constituted by the Government of Tamil Nadu. The Fund is to be utilised exclusively to meet the expenditure on the development and maintenance of public roads in rural areas in Tamil Nadu. The actual expenditure is initially booked under this grant and later transferred to the Reserve Fund under "8229. Development and Welfare Funds - 200. Other Development and Welfare Funds" to the extent balance is available.

A sum of Rs 61,17.50 lakh was transferred to the fund in the accounts for 2004-2005. Expenditure met out of the Fund during 2004-2005 was Rs 61,17.50 lakh. The balance at the credit of the fund on 31st March 2005 was Nil.

The transactions of the Fund stand included under "8229. Development and Welfare Funds - 200. Other Development and Welfare Funds", an account of which is given in statement No. 16 of Finance Accounts 2004-2005.

9. *Tamil Nadu Sailing Vessels Crew Relief Fund -*

The Fund was constituted by Government in July 1978 to extend financial assistance to the members of the family solely dependent on any sailor who is lost or killed in accident at sea and also to provide such other welfare measures to families of sailors as may be approved by Government.

The Fund is fed with the surcharge on Port dues collected at all Minor Ports in the State under the Indian Ports Act, 1908 and credited to Revenue Major Head '1052 - Ports and Light Houses - 800 Other Receipts', voluntary donations from individuals or institutions and adhoc grants from State or Central Government or from the Tamil Nadu Chief Minister's Public Relief Fund. The fund is credited by debit to this grant.

The Expenditure on the objects of the Fund is initially debited to Major head '3052 . Shipping' under this grant and transferred to the Fund before the close of the accounts of the year.

No contribution was made to the Fund during the year. Also no expenditure was met out of the fund during the period from 1991-92 to 2003-04. The balance at the credit of the fund on 31st March 2005 was Rs 6.81 lakh.

The transactions of the fund stand included under '8229 Development and Welfare Funds - 200. Other Development and Welfare Funds " in Statement No. 16 of Finance Accounts 2004-05.

Grant No. 21 - Home Department - Police

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2014. Administration of Justice				
2052. Secretariat - General Services				
2055. Police				
2070. Other Administrative Services				
2235. Social Security and Welfare				
Voted				
Original	11,87,87,57			
Supplementary	63,42,19	12,51,29,76	11,86,23,78	-65,05,98
Amount surrendered during the year (March 2005)				61,00,75
Charged				
Original	*25,26*			
Supplementary	*1,14,42*	*1,39,68*	*1,30,05*	*-9,63*
Amount surrendered during the year (March 2005)				*2,83*
CAPITAL				
4055. Capital Outlay on Police				
Voted				
Original	1,38,52,23			
Supplementary	1,88,48,32	3,27,00,55	2,58,02,16	-68,98,39
Amount surrendered during the year (March 2005)				68,97,82

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

LOANS

7610. Loans to Government Servants etc.

Voted

Original	50,01			
Supplementary	. .	50,01	52,17	+2,16
Amount surrendered during the year (March 2005)				60

REVENUE

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 65,05.98 lakh, Rs 61,00.75 lakh only was surrendered in March 2005.

2. In view of the ultimate saving of Rs 65,05.98 lakh in the voted grant, the supplementary grant of Rs 32,35.73 lakh obtained in March 2005 proved excessive.

3. Saving in the voted grant worked out to 5.20 *per cent.*

4. Though the ultimate saving in the charged appropriation worked out to Rs 9.63 lakh, an amount of Rs 2.83 lakh only was surrendered in March 2005.

5. Saving in the charged appropriation worked out to 6.89 *per cent.*

6. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

7. Saving in the voted grant occurred mainly under-

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(i)	2055.00.115.I.AA. Modernisation of Police with 50 *per cent* assistance from Government of India -				
	O.	53,76.25			
	S.	2,53.89			
	R.	-20,51.29	35,78.85	35,72.27	-6.58

Supplementary grant obtained in July 2004 was towards augmenting the strength of the Police Stations in the Chennai belt area in Chengai East District in three phases.

Withdrawal of provision by reappropriation in March 2005 was based on the actual requirements by adopting economic measures towards office expenses, purchase of machinery and equipments, motor vehicles, arms and ammunitions and computer and accessories.

Reasons for the final saving have not been communicated (June 2005).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(ii)	2055.00.109.I.AL. Commissioner of Police in Districts -				
	O.	1,12,55.16			
	S.	2.05			
	R.	-15,05.31	97,51.90	98,56.91	+1,05.01

Supplementary grant obtained in July 2004 was towards payment of expenditure towards printing of Police bundobust schemes for General Elections to Lok Sabha 2004 and token provision obtained through supplementary grant in March 2005 was towards tour travelling allowance bills, settlement of bus/train warrant bills, rent, property tax, water charges, petty repairs and maintenance of office buildings and quarters and purchase of new vehicles in the place of condemned vehicles.

Withdrawal of provision by reappropriation in March 2005 was based on actual requirements towards pay and allowances, dearness allowance, office expenses, feeding/dietary charges, training, transport charges and purchase and upkeep of animals. The decrease was partly offset by additional provision under tour/travelling allowance for settlement of pending bills.

The final excess was due to settlement of arrear claims of the Police personnel transferred from various units.

(iii)	2055.00.109.I.AA. District Police -				
	O.	4,93,97.71			
	S.	9,15.18			
	R.	-8,39.85	4,94,73.04	4,87,76.45	-6,96.59

Additional provision obtained through supplementary grant in July 2004 was for augmenting the strength of the police stations in the Chennai belt area in Chengai East District in three phases and for payment of expenditure towards printing of police bundobust schemes for General Elections to Lok Sabha in 2004.

Additional provision obtained through supplementary grant in March 2005 was towards tour travelling allowance bills and settlement of bus/train warrant bills and token provision was towards recurring and non-recurring cost for the formation of new police station at Anaicut Village in Vellore District by bifurcating the Pallikonda Police Station, payment of telephone charges, electricity charges, purchase of furniture, wireless set, stationary articles, furniture to High Court Bench at Madurai, rent, property tax, water charges, conducting sports competitions for the public in the Districts, secret service expenditure, petty repairs and maintenance of office buildings and quarters, purchase of new vehicles in the place of condemned vehicles, purchase of vehicles to the Deputy Superintendent of Police, Additional Superintendent of Police created in Special Task Force and their maintenance and hire charges paid to the vehicles hired during the visit of VIP's/VVIP's, sport grant and purchase of Heavy Duty Batteries for the use of Lok Sabha Election, 2004, pleaders fees in POTA case, for appearance in the bail petition of Sri Jayendra Saraswathi Swamigal in Sankararaman Murder Case and in the assault case of Auditor Radhakrishnan, purchase of petrol, oil and lubricants, payment of compensation

awarded by the Court and feeding charges to the Police personnel in connection with the Lok Sabha Election, 2004 and diet charges to the accused and arrested persons.

Withdrawal of provision by reappropriation in March 2005 was mainly towards actual requirements towards pay and allowances, wages, rewards which was partly offset by additional provision under motor vehicles, feeding and dietary charges and payment of pleaders fees.

The final saving was due to transfer of police personal to various units and remittance of overpayment and other recoveries.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(iv)	2055.00.108.I.AB. Law and Order -				
	O.	1,19,99.11			
	S.	0.47			
	R.	-10,89.44	1,09,10.14	1,08,40.02	-70.12

Additional provision obtained through supplementary grant in July 2004 was towards the payment of expenditure towards printing of police bundobust schemes for General Elections to Lok Sabha 2004 and token provision obtained through supplementary grant in March 2005 was towards payment of telephone charges, electricity charges and amount sanctioned in connection with Lok Sabha Election 2004, purchase of furniture, wireless set, stationery articles, rent, property tax and water charges, erection of pavilion in the exhibition, purchase of new vehicles in the place of condemned vehicles, purchase of petrol, oil and lubricants, feeding charges to the Police personnel in connection with the Lok Sabha Election, 2004 and diet charges to the accused and arrested persons and towards dog feeding and horse feeding charges.

Withdrawal of provision by reappropriation was based on the latest assessment of requirements towards pay and allowances, wages, travel expenses, office expenses, rent, rates and taxes, advertising and publicity, motor vehicles, petroleum, oil and lubricants, feeding/dietary charges and purchase and upkeep of animals.

The final saving was due to non-receipt of Government Orders to incur the expenditure for All Indian Tourist Fair, economy in usage and non-receipt of telephone bills, functioning of most of the rented building in government building resulting in saving on rent, vacancies in the sanctioned posts, non-payment of feeding charges to the absentees, deserters and persons who availed leave and restriction of expenditure for maintenance of animals for actual strength.

(v)	2055.00.108.I.AA. Commissioner of Police, Chennai -				
	O.	17,19.99			
	S.	0.02			
	R.	-4,37.62	12,82.39	12,86.69	+4.30

Token provision obtained through supplementary grant in March 2005 was towards petty repairs and maintenance of office buildings and quarters and payment of annual maintenance charges for the computers.

Withdrawal of provision by reappropriation in March 2005 was based on the actual assessment of requirements towards pay and allowances, wages, travel expenses, office expenses, grants-in-aid, periodical maintenance, prizes and awards, feeding/dietary charges and maintenance of computer and accessories.

The final excess was due to drawal of pay and allowance of Armed Reserve men received from district and battalions.

	Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
					(in lakh of rupees)	
(vi)	2055.00.114.I.AA. Police Radio Branch -					
	O.	22,76.34				
	S.	0.03				
	R.	-3,84.99		18,91.38	18,72.32	-19.06

Token provision obtained through supplementary grant in March 2005 was towards payment of telephone charges, electricity charges and amount sanctioned in connection with Lok Sabha Election, 2004, purchase of furniture, wireless set, stationery articles, spare parts and battery backup, binoculars and equipments under Eleventh Finance Commission Grant and towards Sports Grant and purchase of heavy duty batteries for the use of Lok Sabha Election, 2004.

Withdrawal of provision by reappropriation in March 2005 was based on the actual assessment requirement of pay and allowances, wages, travel expenses, rent, rates and taxes, petroleum, oil and lubricants and training.

Reasons for the final saving have not been communicated (June 2005).

(vii)	2055.00.108.I.AC. Crime -					
	O.	17,63.90				
	S.	0.01				
	R.	-3,53.78		14,10.13	14,32.36	+22.23

Token provision obtained through supplementary grant in March 2005 was towards payment of pay and allowances.

Withdrawal of provision by reappropriation in March 2005 was based on the actual assessment of requirements towards pay and allowances, dearness allowance, travel expenses, office expenses and payment of pleaders fees.

The final excess was due to filling up of vacancy of crime stations by the senior persons for operational duties and payment of pay and allowances to them.

(viii)	2055.00.101.I.AC. 'Q' Branch C.I.D. -					
	O.	9,06.78				
	S.	0.01				
	R.	-2,11.86		6,94.93	6,97.57	+2.64

Token provision obtained through supplementary grant in March 2005 was towards pleaders fees in POTA case, for appearance in the bail petition of Sri Jayendra Saraswathi Swamigal in Sankararaman murder case and in the assault case of Auditor Radhakrishnan.

Withdrawal of provision by reappropriation in March 2005 was based on latest assessment of the actual requirements towards pay and allowances, travel expenses, office expenses, rent, rates and taxes and clothing, tentage and stores.

The final saving was due to settlement of arrear claims under salary items of police personnel.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(ix)(a)	2055.00.109.I.AM. Temple Protection Force -				
	O.	12,55.97			
	R.	-2,06.16	10,49.81	10,53.94	+4.13
(b)	2014.00.114.I.AF. Mofussil Law Officers -				
	O.	8,97.94			
	R.	-1,17.71	7,80.23	7,88.35	+8.12

Withdrawal of provision by reappropriation in March 2005 was based on the actual assessment of requirements towards pay and allowance, travel expenses, office expenses, rent, rates and taxes and petroleum, oil and lubricants.

The final excess under item (a) was due to settlement of consolidated pay to staff.

Reasons for final excess under item (b) have not been communicated (June 2005).

(x)	2055.00.101.I.AA. Crime Branch, C.I.D. -				
	O.	16,77.96			
	S.	0.04			
	R.	-1,73.93	15,04.07	14,97.90	-6.17

Token provision obtained through supplementary grant in March 2005 was towards creation of six additional units and augmentation of strength in the existing six units of video piracy cell, rent, property tax and water charges, payment of pleaders fees, payment of remuneration to the Special Officer in the Coimbatore Bomb Blast cases, contract assistants and to the posts sanctioned to the three District Passport Centres opened in Chennai City and purchase of petrol, oil and lubricants.

Withdrawal of provision by reappropriation in March 2005 was based on the actual assessment of requirements towards pay and allowances, wages, travel expenses, office expenses, machinery and equipments and motor vehicles.

Reasons for the final saving have not been communicated (June 2005).

(xi)	2055.00.111.I.AB. Railway Police, Chennai -				
	O.	8,20.01			
	S.	0.03			
	R.	-1,28.79	6,91.25	6,98.92	+7.67

Token provision obtained by supplementary grant in March 2005 was towards payments of pay and allowances, tour travelling allowance bills and settlement of bus/train warrant bills and sports grant and purchase of heavy duty batteries for the use of Lok Sabha Election, 2004.

Withdrawal of provision by reappropriation in March 2005 was based on the actual assessment of requirements towards pay and allowances, wages and motor vehicles.

The final excess was due to settlement of pay arrear claim to the police personnel transferred from the Districts.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(xii)	2235.60.200.I.CH. Tamil Nadu Police Health Fund -				
	O.	1,00.00			
	R.	-1,00.00	..	..	..

Specific reasons for the withdrawal of entire provision by reappropriation in March 2005 have not been communicated.

8. Excess in the voted grant occurred under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	2055.00.001.I.AA. Director-General of Police -				
	O.	20,71.03			
	S.	22,88.00			
	R.	10,84.16	54,43.19	54,78.63	+35.44

Additional provision obtained through supplementary grant in December 2004 was towards payment of cash award of Rs.3,00,000/- each to the 757 police officers / policemen who were deployed to the Special Task Force which successfully eliminated the forest brigand Veerappan and his gang on 18.10.2004 in a fierce encounter. Additional provision obtained through supplementary grant in March 2005 was due to Government instituting an award scheme for bravery, heroic action and gallantry police officers / policemen who participated in the Jungle Patrol and Special Task Force Operation. Token provision obtained through supplementary grant in March 2005 was towards accelerated promotion to Police Personnel in connection with elimination of Notorious Forest Brigand Veerappan and his gang and for upgradation of Gr.II. P.C. to Gr.I.P.C. and Gr.I. P.C. to H.C. and accelerated promotion in connection with the successful elimination of Imam Ali and his gang, towards payment of dearness allowances, rent, property tax and water charges, secret service expenditure, purchase of spare parts and battery backup, binoculars and equipments under Eleventh Finance Commission Grant, payment of additional relief to the family members of police personnel and to the police personnel who were injured in the Special Task Force Operation and cash award to the police personnel for winning of medals and also to settle the pending bills, purchase of arms and ammunitions, petrol, oil and lubricants, uniforms to the police personnel and towards the expenditure sanctioned in connection with the function relating to the presentation of Government of India medal and Chief Minister's medal.

Enhancement of provision by reappropriation in March 2005 was based on the actual requirements towards pay and allowances, settlement of pending bills, towards tour travelling allowance, enhanced rate of telephone charges and requirement under electricity charges, payment of arrears of rent, property tax and water charges, settlement of pending bills towards advertisement charges, to meet the urgent secret service expenditure in respect of Special Task Force, CB CID, Crime Branch CID, Special Branch and 'Q' Branch CID, basic amenities made to the Special Task Force and some repair works to Commando School and works related to Medal Parade function and Special Task Force award function, periodical maintenance and other maintenance, purchase of machinery and equipments, motor vehicles, maintenance and settlement of pending bills towards hire charges, materials and supplies, payment of pleaders fees and remuneration and special investigation charges, disbursement of rewards, purchase of arms and ammunitions, enhancement of price on petroleum products and in view of purchase of new vehicles under Modernisation of Police Force, settlement of pending bills towards clothing, tentage and stores, distribution of prizes and awards and payment of printing charges in connection with Special Task Force award function.

The final excess was due to filling up of certain vacant posts filled up on transfer from various units.

	Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)		
(ii)	2055.00.800.I.AL. Settlement of Bus/Train warrants - Controlled by Director General of Police -					
		O.	2,31.00			
		S.	0.01			
		R.	2,16.34	4,47.35	7,48.59	+3,01.24

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards tour travelling allowance bills and settlement of bus/train warrant bills.

Reasons for the final excess have not been communicated (June 2005).

(iii)	2055.00.109.I.AN. Highways Patrols - Police Force and Highways Checkpost Scheme -					
		O.	4,92.24			
		S.	0.04			
		R.	2,31.66	7,23.94	7,11.79	-12.15

Token provision obtained through supplementary grant in March 2005 was towards payments of pay and allowances, dearness allowance, tour travelling allowance bills and settlement of bus/train warrant bills, purchase of new vehicles in the place of condemned vehicles, purchase of vehicles to the Deputy Superintendent of Police, Additional Superintendent of Police created in Special Task Force and their maintenance and hire charges paid to the vehicles hired during the visit of VIP's / VVIP's.

Enhancement of provision by reappropriation in March 2005 was based on the actual requirements towards pay and allowances, settlement of pending bills towards tour travelling allowance, enhanced rate of telephone charges and requirement under electricity charges, purchase of motor vehicles and maintenance and settlement of pending bills towards hire charges.

Grant No. 21 - Home Department - Police - *contd.*

The final saving was due to transfer of certain police personnel to various units, remittance of overpayments and other recoveries by various Unit Officers.

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(iv)	2055.00.104.I.AA. Tamil Nadu Special Police Battalion-I, Expenditure when stationed in the State -				
	O.	10,31.74			
	S.	0.02			
	R.	44.72	10,76.48	12,02.83	+1,26.35

Token provision obtained through supplementary grant in March 2005 was towards tour travelling allowance bills and settlement of bus/train warrant bills and rent, property tax and water charges.

Enhancement of provision by reappropriation in March 2005 was towards settlement of pending bills towards wages, tour travelling allowance, payment of arrears of rent, property tax and water charges, purchase of motor vehicles, maintenance and settlement of pending bills towards hire charges and enhancement of price on petroleum products and in view of purchase of new vehicles under Modernisation of Police Force.

The final excess was due to settlement of pay arrears in respect of police personnel and also drawal of pay and allowances to the police personnel newly joined in the unit.

(v)	2055.00.113.I.AE. Supply of Some Essential commodities to Certain Police Personnel at Subsidised Rates -				
	O.	2,00.00			
	S.	0.01			
	R.	1,30.52	3,30.53	3,30.45	-0.08

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards settlement of subsidy to Tamil Nadu Civil Supplies Corporation.

(vi)	2055.00.104.I.AG. Tamil Nadu Special Police Battalion-III, Expenditure when stationed in the State -				
	O.	10,05.44			
	S.	0.03			
	R.	49.93	10,55.40	10,78.26	+22.86

Token provision obtained through supplementary grant in March 2005 was towards payments of pay and allowances, tour travelling allowance bills and settlement of bus/train warrant bills and purchase of petrol, oil and lubricants.

Enhancement of provision by reappropriation in March 2005 was based on the latest assessment of requirements towards pay and allowances, settlement of pending bills towards tour travelling allowance, enhancement of price on petroleum products and in view of purchase of new vehicles under Modernisation of Police Force and training of the police personnel and the newly recruited Data Entry Operators and Home Guards.

The final excess was due to drawal of dearness allowance for the police personnel of Tamil Nadu Special Police Battalion-III.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(vii)(a)	2055.00.104.I.AO. Tamil Nadu Special Police Battalion - Expenditure while on deputation -				
	O.	11,16.46			
	S.	0.01			
	R.	80.27	11,96.74	11,76.78	-19.96
(b)	2055.00.104.I.AZ. Formation of Tamil Nadu Special Police Battalion with headquarter at Veerapuram -				
	O.	7,72.63			
	S.	0.02			
	R.	54.78	8,27.43	8,22.78	-4.65
(c)	2055.00.104.I.AJ. Tamil Nadu Special Police Battalion-V, Expenditure when stationed in the State -				
	O.	10,11.28			
	S.	0.01			
	R.	17.72	10,29.01	10,34.54	+5.53

Token provision obtained through supplementary grant in March 2005 was towards tour travelling allowance bills and settlement of bus/train warrant bills under items (a), (b) and (c) and purchase of uniforms to the police personnel and towards the expenditure sanctioned in connection with the function relating to the presentation of Government of India Medal and Chief Minister's Medal under item (b).

Enhancement of provision by reappropriation in March 2005 was mainly based on the latest assessment of requirements towards pay and allowances, settlement of pending bills, towards tour travelling allowance, enhanced rate of telephone charges and requirement under electricity charges, enhancement of price on petroleum products and in view of the purchase of new vehicles under Modernisation of Police Force and settlement of pending bills towards clothing, tentage and stores.

The final saving under item (a) was due to transfer of certain police personnel to various units. The final excess under item (c) was due to drawal of pay and allowances in respect of police personnel received on transfer from various units.

Reasons for the final saving under item (b) have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(viii)(a)	2070.00.107.I.AB. Home Guards in Districts -				
	O.	1,38.08			
	S.	42.52			
	R.	43.29	2,23.89	2,28.89	+5.00
(b)	2070.00.107.I.AA. Home Guards in Chennai City -				
	O.	24.05			
	S.	6.81			
	R.	50.35	81.21	81.84	+0.63

Additional provision obtained through supplementary grant in July 2004 under items (a) and (b) was towards the payment of duty allowance, daily allowance, washing allowance and feeding charges to Home Guards drafted for bandobust duties during General Election to Lok Sabha, 2004.

Token provision obtained through supplementary grant in March 2005 was towards settlement of callout charges for Home Guards under items (a) and (b) and additional training as per felt need and to settle the pending bills under item (a).

Enhancement of provision by reappropriation in March 2005 was mainly due to higher provision made under service or commitment charges towards Home Guards under items (a) and (b), pay and allowances under item (b) and based on the actual requirement towards payment of arrears of rent, property tax and water charges and training of the police personnel, newly recruited Data Entry Operators and Home Guards under item (a).

Reasons for the final excess under item (a) have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(ix)	2070.00.800.I.BR. Tamil Nadu Uniformed Services Recruitment Board -				
	O.	79.99			
	S.	0.01			
	R.	48.77	1,28.77	1,28.69	-0.08

Token provision obtained through supplementary grant in March 2005 was towards conducting sports competitions for the public in the districts and for providing fund to the Tamil Nadu Uniform Service Recruitment Board.

Enhancement of provision by reappropriation in March 2005 was mainly towards settlement of pending bills of tour travelling allowance, payment of arrears of rent, property tax and water charges, sports grant and other grant-in-aid to the Tamil Nadu Uniformed Services Recruitment Board and pleaders fees and remuneration and special investigation charges.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(x)	2055.00.115.II.JA. Eleventh Finance Commission - upgradation and Special Problems grant - provision of equipments / weapons for police -				
	S.	0.01			
	R.	28.92	28.93	28.93	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards purchase of spare parts, battery backup, binoculars and equipments under Eleventh Finance Commission Grant.

(xi)	2055.00.113.I.AC. Assistance to Police Welfare -				
	O.	20.00			
	S.	0.01			
	R.	30.03	50.04	47.43	-2.61

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards contribution to the Tamil Nadu Police Benevolent Fund.

Reasons for the final saving have not been communicated (June 2005).

(xii)	2235.02.105.I.AB. District Establishment-Enforcement Wing -				
	O.	19,75.65			
	S.	0.06			
	R.	1.11	19,76.82	20,03.00	+26.18

Token provision obtained through supplementary grant in March 2005 was for the formation of six mobile check posts, towards tour travelling allowance bill and settlement of bus/train warrant bills, payment of telephone charges, electricity charges and amount sanctioned in connection with Lok Sabha Election, 2004, purchase of furniture, wireless set, stationery articles and 8 vehicles to the eight Prohibition Enforcement Wing Units, purchase of petrol, oil and lubricants and feeding charges to the police personnel in connection with the Lok Sabha Election, 2004 and diet charges to the accused and arrested persons.

Enhancement of provision by reappropriation in March 2005 was mainly towards settlement of pending bills towards tour travelling allowance and higher provision made under feeding charges.

The final excess was due to settlement of arrear bills of police personnel received in transfer from other units.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(xiii)	2055.00.800.I.AE. Provision for the purchase of Motor Vehicles in the place of condemned Vehicles -				
	O.	35.00			
	S.	0.01			
	R.	27.16	62.17	62.17	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards purchase of new vehicles in the place of condemned vehicles and maintenance and settlement of pending bills towards hire charges.

(xiv)	2055.00.003.I.AH. Tamil Nadu Commando School -				
	O.	2,05.52			
	S.	0.01			
	R.	23.36	2,28.89	2,31.45	+2.56

Token provision obtained through supplementary grant in March 2005 was towards advertisement charges in connection with the Women Commando Force Valedictory Function.

Enhancement of provision by reappropriation in March 2005 was mainly towards settlement of pending bills towards advertisement charges, repair works to Commando School, enhancement of price on petroleum products and purchase and upkeep of animals.

The final excess was due to settlement of arrear claims of police personnel.

(xv)	2055.00.101.I.AF. Shorthand Bureau -				
	O.	1,42.53			
	R.	0.65	1,43.18	1,64.87	+21.69

Enhancement of provision by reappropriation in March 2005 was based on the latest requirements towards pay and allowances, dearness allowance and telephone charges.

The final excess was towards settlement of arrears of pay and allowances to Shorthand Bureau staff.

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(xvi)	2055.00.001.I.AG. Settlement of Air Travel expenses incurred by user departments under the control of Director General of Police -				
	O.	30.00			
	S.	0.01			
	R.	19.98	49.99	50.17	+0.18

Token provision obtained through supplementary grant and additional provision by reappropriation in March 2005 was towards settlement of pending bills of tour travelling allowance.

(xvii)	2055.00.104.I.AE. Tamil Nadu Special Police Battalion-II, Expenditure when stationed in the State -				
	O.	9,84.33			
	S.	0.03			
	R.	3.31	9,87.67	10,03.20	+15.53

Token provision obtained through supplementary grant in March 2005 was towards tour travelling allowance bills and settlement of bus/train warrants, payment of telephone charges, electricity charges and amount sanctioned in connection with Lok Sabha Election,2004, purchase of furniture, wireless set, stationery articles and petrol, oil and lubricants.

Enhancement of provision by reappropriation in March 2005 was mainly towards settlement of pending bills towards tour travelling allowance, enhanced rate of telephone charges and requirement under electricity charges and enhancement of price on petroleum products.

The final excess was due to settlement of pay arrear claims to the police personnel newly joined in the units.

(xviii)	2055.00.101.I.AP. Security Branch, C.I.D. -				
	O.	5,58.07			
	S.	0.02			
	R.	-28.81	5,29.28	5,76.62	+47.34

Token provision obtained through supplementary grant in March 2005 was towards tour travelling allowance bills and settlement of bus/train warrants and purchase of petrol, oil and lubricants.

Withdrawal of provision by reappropriation in March 2005 was based on latest assessment of actual requirements towards pay and allowances, travel expenses and office expenses.

The final excess was due to arrears of the pay and allowances to the police personnel received on transfer.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(xix)	2070.00.114.I.AD. Establishment charges of Operation Crew for the maintenance of Helicopter / Aircraft -				
	O.	14.12			
	R.	11.85	25.97	24.25	-1.72

Enhancement of provision by reappropriation in March 2005 was mainly based on the actual requirements towards pay and allowances, enhanced rate of telephone charges and requirement under electricity charges, settlement of pending bills towards clothing, tentage and stores and higher provision made under feeding charges.

Reasons for the final saving have not been communicated (June 2005).

CAPITAL

Notes and comments -

1. In view of the ultimate saving of Rs 68,98.39 lakh in the grant, the supplementary grant of Rs 1,87,98.32 lakh obtained in March 2005 proved excessive.

2. Saving in the grant worked out to 21.10 *per cent*.

3. Saving occurred under-

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	4055.00.207.VI.UA. Modernisation of Police -				
	O.	57,85.00			
	R.	-52,48.25	5,36.75	5,36.21	-0.54

Specific reasons for withdrawal of provision by reappropriation in March 2005 have not been communicated (June 2005).

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakh of rupees)		
(ii) 4055.00.800.II.JB. Construction of Buildings for the Office of the Director General of Police -				
O.	20,00.00			
R.	-19,99.00	1.00	1.00	..

Withdrawal of provision by reappropriation in March 2005 was due to non-utilisation of fund.

4. Excess in the grant occurred under-

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakh of rupees)		
4055.00.800.II.JC. Payment to Tamil Nadu Police Housing Corporation Limited for carrying out repairs/special repairs to Police Building and Police Housing Quarters -				
S.	50.01			
R.	4,49.99	5,00.00	5,00.00	..

Provision obtained through supplementary grant in December 2004, token provision obtained through supplementary grant in March 2005 and enhancement of provision by reappropriation in March 2005 was towards carrying out repairs to police buildings under the control of Director General of Police during the year by the Tamil Nadu Police Housing Corporation Limited.

LOANS

Notes -

1. Excess of Rs 2.16 lakh (actual excess of Rs 2,16,043) over the grant requires regularisation.

2. In view of the excess in the grant, surrender of Rs 0.60 lakh in March 2005 was injudicious.

Grant No. 22 - Home Department - Fire and Rescue Services

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2059. Public Works				
2070. Other Administrative Services				
Voted				
Original	67,63,12			
Supplementary	6	67,63,18	57,74,39	-9,88,79
Amount surrendered during the year (March 2005)				7,94,09
Charged				
Original	*1*			
Supplementary	*1,68*	*1,69*	*1,68*	*-1*
Amount surrendered during the year (March 2005)				*1*
CAPITAL				
4070. Capital Outlay on Other Administrative Services				
Voted				
Original	..			
Supplementary	1,39	1,39	1,40	+1
Amount surrendered during the year				Nil

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant was Rs 9,88.79 lakh, Rs 7,94.09 lakh only was surrendered in March 2005.

2. Saving in the voted grant worked out to 14.62 *per cent*.

3. Persistent saving occurred in the voted grant during the preceding five years also as under-

Year	Saving *Amount* (in lakh of rupees)	*Percentage*
(Gr.16)1999-2000	8,07.69	12.71
(Gr.16)2000-2001	21,87.26	30.46
(Gr.16)2001-2002	7,81.69	14.03
2002-2003	8,75.26	14.77
2003-2004	3,97.14	6.14

4. Saving in the voted grant occurred mainly under-

Head		*Total grant*	*Actual expenditure*	*Excess+ Savings-*
		(in lakh of rupees)		
(i) 2070.00.108.I.AA. Direction and Administration-				
O.	17,41.30			
S.	0.01			
R.	-7,28.31	10,13.00	10,04.52	-8.48

Token provision obtained through supplementary grant in March 2005 was towards purchase of projectors, CD players and other equipments for the use of Fire and Rescue Service Department.

Withdrawal of provision by reappropriation in March 2005 was based on actual requirement towards payment of salaries, dearness allowances, fuel, purchase of Motor Vehicles, prizes and awards and training which was partly offset by enhancement of provision towards payment of office expenses, travel expenses, rent, machinery and equipments and for payment of remuneration.

The final saving occurred mainly under salaries and dearness allowance which was due to non-filling up of certain posts of Divisional Officer, Deputy Director (Administration) and other administrative posts.

Grant No. 22 - Home Department - Fire and Rescue Services - *concld.*

	Head		*Total grant*	*Actual expenditure*	*Excess+ Savings-*
				(in lakh of rupees)	
(ii)	2070.00.108.I.AB. Protection and Control-Fire Stations including Workshops and Mobile Repair squads-				
	O.	49,06.01			
	S.	0.04			
	R.	-68.61	48,37.44	46,60.62	-1,76.82

Token provision obtained through supplementary grant in March 2005 was towards payment of travel expenses, office expenses and payment of water charges.

Withdrawal of provision by reappropriation in March 2005 was based on actual requirement towards payment of salaries, dearness allowance, remuneration and fuel, which was partly offset by enhancement of provision towards payment of other allowances, exhibition charges, compensation, tour travelling allowance and feeding charges to the Fire and Rescue Services personnel for Tsunami related works at Nagapattinam.

The final saving was due to non-filling up of 718 vacancies in the category of Fireman through TNUSRB due to some administrative reasons and stringent measures adopted for the expenditure under office expenses and petroleum.

CAPITAL

Note -

The excess of Rs 0.01 lakh (actual excess of Rs 999) over the grant requires regularisation.

Grant No. 23 - Home Department - Prisons

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2056. Jails				
2059. Public Works				
2235. Social Security and Welfare				
Voted				
Original	69,95,99			
Supplementary	1	69,96,00	61,86,01	-8,09,99
Amount surrendered during the year (March 2005)				6,95,20
Charged				
Original	3			
Supplementary	. .	3	. .	-3
Amount surrendered during the year (March 2005)				3
CAPITAL				
4070. Capital Outlay on Other Administrative Services				
Voted				
Original	47,09,01			
Supplementary	1,25,00	48,34,01	26,40,22	-21,93,79
Amount surrendered during the year (March 2005)				21,91,59

REVENUE

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 8,09.99 lakh, Rs 6,95,20 lakh only was surrendered in March 2005.

2. Saving in the voted grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
2056.00.101.I.AH. Introduction of Video Conferencing System in Prisons -				
O.	5,00.01			
S.	0.01			
R.	-1,22.28	3,77.74	3,59.24	-18.50

Token provision obtained through supplementary grant in March 2005 was towards implementation and conducting of Video Conferencing System in Prisons.

Withdrawal of provision by reappropriation in March 2005 was due to lesser provision made towards telephone Charges and other contingencies.

Reasons for the final saving have not been communicated (June 2005).

CAPITAL

Notes and comments -

1. In view of the final saving of Rs 21,93.79 lakh in the grant, the supplementary grant of Rs 1,25.00 lakh obtained in July 2004 proved unnecessary.

2. Though the ultimate saving in the grant worked out to Rs 21,93.79 lakh, Rs 21,91.59 lakh only was surrendered in March 2005.

3. Saving in the grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
4070.00.800.II.JS. Construction of New Central Prison at Puzhal -				
O.	47,09.00			
R.	-22,09.00	25,00.00	25,00.00	..

Withdrawal of provision by reappropriation in March 2005 was due to lesser provision made for the construction of Central Prison Complex at Puzhal, Chennai.

4. Excess in the grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving-*
		(in lakh of rupees)		
4070.00.800.II.JP. Eleventh Finance commission - upgradation and Special Problem Grant - Upgradation of Testing Security Arrangements and Improvement of Facilities in Prison Department -				
O.	0.01			
R.	17.41	17.42	15.22	-2.20

Enhancement of provision by reappropriation in March 2005 was due to additional expenditure towards construction of building and compound wall to prisons.

Reasons for the final saving have not been communicated (June 2005).

Grant No. 24 - Home Department - Motor Vehicles Acts - Administration

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2041. Taxes on Vehicles
2059. Public Works
2235. Social Security and Welfare
3435. Ecology and Environment

Voted

Original	45,73,47			
Supplementary	4,91,70	50,65,17	48,49,41	-2,15,76
Amount surrendered during the year (March 2005)				2,08,76

Charged

Original	*1*			
Supplementary	*67*	68	68	. .
Amount surrendered during the year				*Nil*

Notes-

1. Though the saving in the voted grant worked out to Rs 2,15.76 lakh, Rs 2,08.76 lakh only was surrendered in March 2005.

2. In view of the saving of Rs 2,15.76 lakh in the voted grant, the supplementary grant of Rs 4,91.70 lakh obtained in March 2005 proved excessive.

Grant No. 25 - Housing and Urban Development Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)	

REVENUE

2070. Other Administrative Services
2216. Housing
2217. Urban Development
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes
2251. Secretariat - Social Services

Voted				
Original	62,76,81			
Supplementary	20,46	62,97,27	50,70,79	-12,26,48
Amount surrendered during the year (March 2005)				12,06,43
Charged				
Original	1			
Supplementary	..	1	..	-1
Amount surrendered during the year (March 2005)				1

CAPITAL

4216. Capital Outlay on Housing
4217. Capital Outlay on Urban Development

Voted				
Original	99,52,15			
Supplementary	3,01,20,88	4,00,73,03	4,00,18,98	-54,05
Amount surrendered during the year (March 2005)				54,00

Grant No. 25 - Housing and Urban Development Department - *contd.*

Major heads			*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)		

LOANS

6216. Loans for Housing
7610. Loans to Government Servants etc.

Voted

Original	1,08,50,00			
Supplementary	. .	1,08,50,00	54,91,44	-53,58,56
Amount surrendered during the year (March 2005)				41,83,24

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 12,26.48 lakh, Rs 12,06.43 lakh only was surrendered in March 2005.

2. Saving in the voted grant during the year worked out to 19.48 *per cent*

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the voted grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(In lakh of rupees)		
(i)	2217.05.190.II.JA. Assistance to Chennai Metropolitan Development Authority for payment of interest to Housing and Urban Development Corporation/Tamil Nadu Urban Finance Infrastructure Development Corporation for Development of Chennai Moffussil Bus Terminus at Koyambedu -				
	O.	8,94.56			
	R.	-3,51.13	5,43.43	5,43.42	-0.01

Grant No. 25 - Housing and Urban Development Department - *contd.*

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(In lakh of rupees)	
(ii) 2217.05.190.II.JB. Assistance to Chennai Metropolitan Development Authority for repayment of loan and interest due to Housing and Urban Development Corporation under Flood Alleviation and Storm Water drainage system -				
O.	5,32.41			
R.	-2,86.06	2,46.35	2,46.33	-0.02
(iii) 2217.05.190.II.JD. Assistance to Cheenai Metropolitan Development Authority for payment of interest to Housing and Urban Development Corporation Limited for improvement of Radial Roads leading to Chennai City -				
O.	7,38.50			
R.	-2,49.64	4,88.86	4,88.85	-0.01
(iv) 2217.04.190.I.AB. Grants to Tamil Nadu Slum Clearance Board for Repayment to Housing and Urban Development Corporation -				
O.	9,14.00			
R.	-1,69.44	7,44.56	7,44.72	+0.16

Withdrawal of provision by reappropriation in March 2005 under items (i) to (iv) was due to decrease in the payment of interest to the Financial Institutions consequent on the reduction in the interest rate.

(v) 2217.80.001.I.AG. Regional Town Planning -				
O.	5,30.67			
R.	-1,30.14	4,00.53	4,01.09	+0.56

Withdrawal of provision by reappropriation in March 2005 was mainly due to lesser requirement towards salary, dearness allowance, telephone charges, other contingencies, electricity charges, payment of fees for professional and special services.

Grant No. 25 - Housing and Urban Development Department - *contd.*

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(In lakh of rupees)	
(vi) 2217.04.190.II.JC. Grants to Tamil Nadu Slum Clearance Board for repayment of loans to financial institutions for providing fireproof Asbestos houses in the slums -				
O.	3,27.22			
R.	-93.04	2,34.18	2,34.88	+0.70

Withdrawal of provision by reappropriation in March 2005 was due to reduction of rate of interest by the Financial Institutions for the Loans obtained by the Tamil Nadu Slum Clearance Board for the Fire Proof Asbestos Scheme in the slums.

5. Excess in the voted grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving -*
			(in lakh of rupees)	
(i) 2216.01.106.I.AX. Contributions for maintenance of Government Colonies -				
O.	6,75.55			
S.	20.42			
R.	1,56.99	8,52.96	8,52.96	. .

Additional Provision obtained by supplementary grant in December 2004 (Rs 20.41 lakh) and March 2005 (Rs 0.01 lakh) were towards providing the additional amenities for the 108 ready built HIG flats availbe in Avaniapuram and Madurai converted to Tamil Nadu Government Servants Rental housing Scheme and for maintenance and special repairs of Legislators Housing Complex.

Enhancement of provision by reappropriation in March 2005 was due to provision made for the maintenance of 240 MLA's Housing Complex and also towards Special Repair works to the Legislators Housing Complex.

(ii) 2216.80.103.I.AK. Grants to Tamil Nadu Slum Clearance Board for payment of Property Tax on Slum Clearance Board Tenements -				
O.	15.00			
S.	0.01			
R.	44.99	60.00	60.00	. .

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 were towards payment of property tax on Slum Clearance Board tenements.

Head		Total grant	Actual expenditure	Excess + Saving -
			(In lakh of rupees)	
(iii) 2217.04.190.II.JI. Assistance to Tamil Nadu Slum clearance Board for providing vocational Training Programme for Slum Dwellers -				
S.	0.01			
R.	24.99	25.00	25.00	..

Token provision obtained through supplementary grant and enchancement of provision by reappropriation in March 2005 were towards grant to Tamil Nadu Slum Clearance Board for providing vocational training programme for slum dwellers and also due to reclassification of the head of account 2217.04.190.II.JC Grants to Tamil Nadu Slum Clearance Board. Entire preneurial Development Programme for the slum tenements as Assistance to Tamil Nadu Slum Clearance Board for providing vocational training programme for Slum Dwellers.

Head		Total grant	Actual expenditure	Excess + Saving -
(iv) 2225.01.283.II.JE. Subsidy to Scheduled Caste for the Construction of Houses under Rural Housing Schemes -				
S.	0.01			
R.	14.52	14.53	14.53	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 were towards subsidy to Scheduled Caste people for the Construction of houses under Rural Housing Schemes.

Head		Total grant	Actual expenditure	Excess + Saving -
(v) 2216.80.103.I.AA. Contribution towards rent for the Middle income group rental flats allotted to Officers of the State Government -				
O.	5.50			
S.	0.01			
R.	12.12	17.63	17.63	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 were towards rental contribution for the Middle Income Group rental flats allotted to the Officers of the State Government.

LOANS

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 53,58.56 lakh, Rs 41,83.24 lakh only was surrendered in March 2005.

Grant No. 25 - Housing and Urban Development Department - *concld.*

2. Saving in the voted grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
7610.00.201.II.JA. Loans to Government Servants for construction of houses -				
O.	1,02,00.00			
R.	-41,83.24	60,16.76	48,41.44	-11,75.32

Withdrawal of provision by reappropriation in March 2005 was due to lesser availment of House Building Advance.

Reasons for the final saving have not been communicated (June 2005).

Grant No. 26 - Industries Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2053. District Administration
2059. Public Works
2401. Crop Husbandry
2551. Hill Areas
2851. Village and Small Industries
2852. Industries
2853. Non ferrous Mining and metallurgical Industries
2885. Other Outlays on Industries and Minerals
3054. Roads and Bridges
3451. Secretariat - Economic Services

Voted				
Original	29,23,32			
Supplementary	64,11	29,87,43	26,71,93	-3,15,50
Amount surrendered during the year				Nil
Charged				
Original	*1*			
Supplementary	*. .*	*1*	*. .*	*-1*
Amount surrendered during the year (March 2005)				*1*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

CAPITAL

4217. Capital outlay on Urban Development
4851. Capital Outlay on Village and Small Industries
4860. Capital outlay on Consumer I industries
4875. Capital Outlay on Other Industries
5054. Capital Outlay on Roads and Bridges

Voted

Original	1,07,41,01			
Supplementary	80,57,69	1,87,98,70	1,87,91 ,73	-6,97
Amount surrendered during the year				Nil

LOANS

6425. Loans for Cooperation
6852. Loans for Iron and Steel Industries
6860. Loans for Consumer Industries
6885. Other Loans to Industries and Minerals

Voted

Original	. .			
Supplementary	2,63,22,49	2,63,22,49	2,63,22,49	. .
Amount surrendered during the year				Nil

REVENUE

Notes and comments-

1. In view of the ultimate saving of Rs 3,15.50 lakh in the voted grant, supplementary grant of Rs 64.11 lakh obtained in March 2005 proved unnecessary.

2. Though the ultimate saving in the voted grant worked out to Rs 3,15.50 lakh, no amount was surrendered during the year.

3. Saving in the voted grant worked out to 10.56 *per cent.*

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the voted grant mainly occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
		(in lakh of rupees)		
3054.80.797.II.JC. Transfer of Sugarcane Cess fund -				
O.	5,02.00			
S.	64.09			
R.	3.04	5,69.13	3,15.84	-2,53.29

Provision through supplementary grant and additional provision by reappropriation in March 2005 were towards transfer of enhanced amount to Sugarcane Cess Fund.

Final saving was due to non-adjustment of cess collected during the year.

6. Excess in the voted grant mainly occurred under-

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving -*
		(in lakh of rupees)		
3451.00.090.I.AD. Industries Department-				
O.	2,07.54			
S.	0.01			
R.	52.56	2,60.11	2,44.02	-16.09

Token provision obtained through supplementary grant and partial additional provision by reappropriation in March 2005 were towards expenditure on Police Security given to Chengalvarayan Co-operative Sugar Mills.

Balance additional provision by reappropriation in March 2005 was due to payment of enhanced dearness allowance, surrender leave salary, electricity charges and rent, payment of legal fees and increased expenditure on hospitality charges towards Third India Asian Business Summit held at Chennai.

Reasons for the final saving have not been communicated (June 2005):

Grant No. 26 - Industries Department - *concld.*

7. *Sugarcane Cess Fund-*

The Sugarcane Cess Fund was constituted out of the cess levied on sugarcane brought into factories and is utillised for sugarcane development and research schemes including road development in sugar factory rates.

The cess is credited to the revenue head "0045. Other Taxes and Duties on commodities and Services - 114. Receipts under The Sugarcane (Regulations, Supply and Purchase) Control Act" and a contribution is made to the Fund by debiting the head "Transfer to Sugarcane Cess Fund" under "3054. Roads and Bridges" under this grant. Rupees 3,15.84 lakh has been contributed to the fund during the year 2004-2005.

The expenditure on the approved schemes is initially recorded under the major heads "2401. Crop Husbandry", "2415. Agricultural Research and Education" in Grant No. 5 and "3054, Roads and Bridges" and "5054. Capital Outlay on Roads and Bridges" in this Grant. The share of expenditure to be met from the Fund is transferred to the Fund before the close of the accounts of the year. The expenditure so transferred to the Fund during the year was Rs 8,55.33 lakh (Rs 2,42.57 lakh from "3054. Roads and Bridges", Rs 6,12.76 lakh from "5054. Capital Outlay on Roads and Bridges" in this Grant). The balance at the credit of the Fund on 31st March 2005 was Rs 5,85.95 lakh.*

The transaction of the Fund stand included under "8229. Development and Welfare Funds - 103. Development Funds for Agricultural Purposes", an account of which is given in Statement No. 16 of Finance Accounts 2004-2005.

* Differs from Statement No. 16 of Finance Accounts by Rs. 7.56 lakh which is attributable to direct credit to the Fund through Salem Treasury Accounts in May 99, which is under examination.

Grant No. 27 - Information and Tourism Department - Information and Publicity (All voted)

Major heads		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2059. Public Works
2220. Information and Publicity
2235. Social Security and Welfare
2250. Other Social Services
2251. Secretariat - Social Services

Original	27,29,98			
Supplementary	9	27,30,07	25,27,44	-2,02,63
Amount surrendered during the year (March 2005)				1,70,77

CAPITAL

4220. Capital Outlay on Information and Publicity

Original	32,00			
Supplementary	. .	32,00	19,45	-12,55
Amount surrendered during the year (March 2005)				12,32

LOANS

6220. Loans for Information and Publicity

Original	. .			
Supplementary	4,85,00	4,85,00	4,85,00	. .
Amount surrendered during the year				Nil

Grant No. 27 - Information and Tourism Department - Information and Publicity (All voted) - *contd.*

REVENUE

Notes and comments-

1. Though the ultimate saving in the grant worked out to Rs 2,02.63 lakh, Rs 1,70.77 lakh only was surrendered in March 2005.

2. Saving in the grant worked out to 7.43 *per cent.*

3. Significant saving in the grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(i) 2220.60.106.I.AC. Scheme for Publicity and Information -				
O.	5,92.62			
S.	0.02			
R.	-96.96	4,95.68	4,90.20	-5.48

Token provision obtained through supplementary grant in December 2004 and in March 2005 was towards (i) recurring and non-recurring cost for the creation of certain posts to the newly created Information and Public Relation Office at Krishnagiri District and (ii) purchase and supply of 30 digital cameras to all District Public Relation Offices respectively.

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts and also due to non-utilization of funds allotted for the purchase of 30 digital cameras for the Information and Public Relation Offices in the Districts.

Reasons for the final saving have not been communicated (June 2005).

(ii) 2220.60.106.I.AH. Exhibition -				
O.	2,01.25			
R.	-76.49	1,24.76	1,24.80	+0.04

Withdrawal of provision by reappropriation in March 2005 was mainly due to cancellation of proposed tour to districts by Hon'ble Chief Minister.

(iii) 2220.60.001.I.AA. Headquarters' staff -				
O.	1,64.38			
R.	-22.43	1,41.95	1,32.64	-9.31

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts and also due to reduced usage of telephone.

Reasons for the final saving have not been communicated (June 2005).

Grant No. 27 - Information and Tourism Department - Information and Publicity (All voted) - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(iv)	2220.01.105.I.AD. Incentive Scheme for promoting low budget Tamil Film of High quality with a social content-				
	O.	25.00	25.00	. .	-25.00

Reasons for not incurring the expenditure have not been communicated(June 2005).

4. Excess in the grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	2220.01.105.I.AE. State Awards -				
	O.	21.95			
	S.	0.01			
	R.	54.83	76.79	76.11	-0.68

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards expenditure in connection with the Tamil Nadu Film Awards.

(ii)	2220.60.106.I.AJ. Schemes for publicity to propaganda arrangements made by Chief Engineer (General), Public Works Department -				
	O.	0.01			
	S.	0.02			
	R.	56.63	56.66	42.47	-14.19

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards (i) payment of advertisement charges and expenses in connection with Government functions and (ii) the expenditure for Civil and Electrical Works in connection with the functions for the memorial days of national leaders.

Reasons for the final saving have not been communicated (June 2005).

Grant No. 27 - Information and Tourism Department - Information and Publicity (All voted) - *concld.*

CAPITAL

Notes and comments-

1. Though the ultimate saving in the grant worked out to Rs 12.55 lakh, Rs 12.32 lakh only was surrendered in March 2005.

2. Saving in the grant worked out to 39.22 *per cent*.

3. Saving in the grant occurred mainly under -

Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
	(in lakh of rupees)		
4220.60.052.II.JA. Purchase of Machines for Tamil Arasu Press -			
O.	32.00		
R.	-32.00	. .	. .	. .

Withdrawal of entire provision by reappropriation in March 2005 was due to non-purchase of Mark 62 machine for Tamil Arasu Press as the Manugraph India Limited have stopped its production.

4. Expenditure had been incurred under the head mentioned below without provision either in the Budget or in the supplementary grant and exceeded the limits prescribed in the New Service Rules, constituting New Service / New Instrument of Service. Failure to observe the prescribed procedure had led to the incurring of expenditure on the scheme without the authority of the legislature.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
4220.60.101.I.AJ. Purchase of Land for construction of Memorial Hall for Dheeran Chinnamalai -				
R.	19.68	19.68	19.45	-0.23

Provision by reappropriation in March 2005 was towards purchase of land for construction of Memorial Hall for Dheeran Chinnamalai.

Grant No. 28 - Information and Tourism Department - Tourism (All voted)

Major heads		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2551. Hill Areas				
3452. Tourism				
Original	16,15,17			
Supplementary	94,12	17,09,29	17,00,99	-8,30
Amount surrendered during the year (March 2005)				4,75
CAPITAL				
5452. Capital Outlay on Tourism				
Original	14,20,05			
Supplementary	1,96,68	16,16,73	14,75,52	-1,41,21
Amount surrendered during the year (March 2005)				1,41,21
LOANS				
7452. Loans for Tourism				
Original	. .			
Supplementary	2,36,64	2,36,64	2,36,64	. .
Amount surrendered during the year				Nil

REVENUE

Note -

Though the ultimate saving in the grant worked out to Rs 8.30 lakh, an amount of Rs 4.75 lakh only was surrendered in March 2005.

CAPITAL

Notes and comments-

1. Saving in the grant worked out to 8.73 *per cent.*

2. In view of the saving of Rs 1,41.21 lakh in the grant, supplementary grant of Rs 1,96.68 lakh obtained in March 2005 proved excessive.

Grant No. 28 - Information and Tourism Department - Tourism (All voted) - *concld.*

3. Saving in the grant occurred mainly under-

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(i) 5452.01.101.II.KV. Improvement of basic facilities in Tourist Centres -				
O.	5,90.00			
R.	-1,25.26	4,64.74	4,64.74	. .

Withdrawal of provision by reappropriation in March 2005 was due to actual expenditure incurred based on the Government Orders.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
(ii) 5452.80.800.II.JA. Tourism Development under Hill Area Development Programme -				
O.	1,50.00			
R.	-77.50	72.50	72.50	. .

Withdrawal of provision by reappropriation in March 2005 was due to actual expenditure incurred for the Hill Area Development Programme.

4. Excess in the grant occurred mainly under-

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(i) 5452.01.101.VI.UC. Providing basic amenities in Tourist Centres -				
O.	6,50.00			
S.	1,96.66			
R.	34.06	8,80.72	8,80.72	. .

Provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards providing basic amenities at Tourist Centres based on the grants received from Government of India for various Central Government assisted Schemes.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
(ii) 5452.01.101.III.SW. Provision for Basic Amenities in Tourist Centres -				
S.	0.01			
R.	21.63	21.64	21.64	. .

Token provision obtained through supplementary grant in March 2005 was towards provision of flood lighting in Iravatheeswarar Temple at Thanjavur.

Enhancement of provision by reappropriation in March 2005 was towards provision of basic amenities in Tourist Centres.

Grant No. 29 - Information and Tourism Department - Stationery and Printing

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2058. Stationery and Printing				
2059. Public Works				
Voted				
Original	56,81,00			
Supplementary	3	56,81,03	51,62,88	-5,18,15
Amount surrendered during the year (March 2005)				4,96,19
Charged				
Original	*10,00*			
Supplementary	*. .*	*10,00*	*10,00*	*. .*
Amount surrendered during the year				*Nil*
CAPITAL				
4058. Capital Outlay on Stationery and Printing				
Voted				
Original	30,01			
Supplementary	. .	30,01	27,82	-2,19
Amount surrendered during the year (March 2005)				2,19

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 5,18.15 lakh, an amount of Rs 4,96.19 lakh only was surrendered in March 2005.

2. Saving in the voted grant worked out to 9.12 *per cent*.

3. Significant saving in the voted grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(In lakh of rupees)		
(i)	2058.00.103.I.AA. Central Press, Chennai -				
	O.	20,51.08			
	S.	0.03			
	R.	-1,26.44	19,24.67	19,15.29	-9.38

Token provision obtained through supplementary grant in March 2005 was towards (i) settlement of property tax and water charges to local bodies, (ii) purchase of machinery and equipments for use in the Government Central Press and (iii) supply of uniform cloth and stitching charges to the employees.

Withdrawal of provision by reappropriation in March 2005 was mainly due to (i) non-filling up of vacant posts, (ii) reduction in electricity tariff rates, decrease in expenses in connection with other contingencies and telephone charges and (iii) non-recruitment of apprentice in Government Press, which was partly offset by increase in supply of uniforms and clothes to the employees of Government press.

Reasons for the final saving have not been communicated (June 2005).

(ii)	2058.00.103.I.AJ. Government Branch Press, High Court, Chennai -				
	O.	2,47.05			
	R.	-79.31	1,67.74	1,66.04	-1.70

Withdrawal of provision by reappropriation in March 2005 was due to non-filling up of vacant posts.

Reasons for the final saving have not been communicated (June 2005).

CAPITAL

Notes and comments -

1. Saving in the grant worked out 7.31 *per cent.*

2. Saving in the grant occurred mainly under-

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakh of rupees)		
4058.00.103.II.JJ. Stationery and Printing - Headquarters -				
O.	4.99			
R.	-1.23	3.76	3.76	..

Withdrawal of provision by reappropriation in March 2005 was due to non-supply of software from the firm concerned and also due to reduction in price by negotiation for the purchase of paper testing equipments.

3. *Depreciation Reserve Fund - Government Presses -*

The Fund is intended for meeting expenditure on renewals and replacements of machinery in the Government presses. It is credited(by debit to this grant) with an allowance for depreciation calculated on the depreciated value of the plant, machinery, etc., in the Government presses as also the residual book value of the plant, machinery etc., disposed off during the year. An amount of Rs 27.17 lakh was transferred to the Fund during the year by debit to this grant.

The expenditure on the objects of the Fund is initially accounted for under this grant and subsequently transferred to the Fund before the close of the accounts of the year.

No expenditure was met out of this fund during 2004-05.

The balance at the credit of the Fund as on 31st March 2005 was Rs 6,45.75 lakh.

An account of the transactions of the Fund is included under the head "8226.Depreciation/Renewal Reserve Funds - Depreciation Reserve Fund of Government Non - Commercial Departments" in Statement No. 16 of Finance Accounts 2004-05.

Grant No. 30 - Information Technology Department

Major heads		Total grant	Actual expenditure	Excess + Saving -
		(In Thousands of Rupees)		

REVENUE

2202. General Education
2220. Information and Publicity
2852. Industries
3451. Secretariat - Economic Services

		Total grant	Actual expenditure	Excess + Saving -
Voted				
Original	16,55,26			
Supplementary	1	16,55,27	2,81,01	-13,74,26
Amount surrendered during the year (March 2005)				13,66,28
Charged				
Original	*1*			
Supplementary	*. .*	*1*	*. .*	*-1*
Amount surrendered during the year (March 2005)				*1*

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 13.74 lakh, Rs 13.66 lakh only was surrendered in March 2005.

2. Saving in the voted grant worked out to 83.02 *per cent.*

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the voted grant occurred under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(i)	2852.07.800.II.JD. Assistance to Electronic Corporation of Tamil Nadu towards Tamil Nadu State Wide Area Network -				
	O.	8,00.00			
	R.	-7,63.74	36.26	36.26	. .

Withdrawal of provision by reappropriation in March 2005 was due to lesser provision under Tamil Nadu State Wide Area Network pending finalisation of consultancy report.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(ii)	2852.07.800.II.JA. Grants to Electronic Corporation of Tamil Nadu for reimbursement of stamp duty paid by the developers in the private Information Technology Park -				
	O.	3,00.00			
	R.	-3,00.00	..	..	..
(iii)	2852.07.800.II.JE. Assistance to Electronic Corporation of Tamil Nadu towards Small and Medium Enterprises and Rural Area Services through Internet -				
	O.	1,40.00			
	R.	-1,40.00	..	..	..
(iv)	2852.07.800.II.JC. Grants to Electronic Corporation of Tamil Nadu towards Promotion of Information Technology -				
	O.	2,03.00			
	R.	-1,25.29	77.71	77.71	..
(v)	2220.60.003.II.JA. Schemes for improvement of Information Technology -				
	O.	43.00			
	R.	-43.00	..	..	..
(vi)	3451.00.090.II.JE. e-Governance for districts for improving responsiveness and service delivery -				
	O.	20.00			
	R.	-20.00	..	..	..

Withdrawal of entire provision by reappropriation in March 2005 was due to non-finalisation of programmes for the reimbursement of stamp duty paid by the developers in the Private Information Technology Park under item (ii), non-finalisation of Rural Area Services through Internet Tower Project under item (iii), non-conducting of training programmes under item (v) and non-finalisation of Pilot Project under E-governance for Districts under item (vi). Withdrawal of provision by reappropriation in March 2005 under item (iv) was due to lesser programmes on Information Technology Promotion Schemes.

Grant No. 30 - Information Technology Department - *concld.*

5. Excess in the voted grant occurred under -

Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
2202.03.102.I.BK. Tamil Virtual University -					
	O.	82.00			
	S.	0.01			
	R.	29.32	1,11.33	1,11.33	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 were towards additional grants to the Tamil Virtual University.

Grant No. 31 - Labour and Employment Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2059. Public Works
2210. Medical and Public Health
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes
2230. Labour and Employment
2235. Social Security and Welfare
2251. Secretariat - Social Services
3475. Other General Economic Services

Voted

Original	1,77,30,29			
Supplementary	12	1,77,30,41	1,66,12,69	-11,17,72
Amount surrendered during the year (March 2005)				9,53,84

Charged

Original	1			
Supplementary	...	1	...	-1
Amount surrendered during the year (March 2005)				1

CAPITAL

4250. Capital Outlay on other Social Services

Voted

Original	3,10,05			
Supplementary	1,05,95	4,16,00	3,31,71	-84,29
Amount Surrendered during the year (March 2005)				81,46

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 11,17.72 lakh, Rs 9,53.84 lakh only was surrendered in March 2005.

2. Saving in the voted grant worked out to 6.30 *per cent.*

3. Saving occurred persistently in the voted grant during the preceding four years as under-

	Year	Saving *Amount* (in lakh of rupees)	*Percentage*
(Gr.28)	2000-2001	21,34.09	16.11
(Gr.28)	2001-2002	8,09.75	9.48
	2002-2003	22,69.59	12.77
	2003-2004	24,37.41	13.62

4 Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5 Saving in the voted grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure* (in lakh of rupees)	*Excess + Saving -*
(i)	2210.01.102.I.AG. Expenditure on Employees State Insurance Scheme both insured persons and their families-				
	O.	59,08.46			
	S.	0.02			
	R.	-3,61.01	55,47.47	53,83.35	-1,64.12

Token provision obtained through supplementary grant in March 2005 and partial enhancement of provision by reappropriation in March 2005 were towards purchase of machinery for setting up of diagnostic centres of Employees State Insurance Hospital at Ambattur, Pallavaram, Ranipet, Rajapalayam and Thudiyalur and purchase of medicines for Employees State Insurance Hospitals.

The major withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts, austerity measures undertaken on transfer and tour programmes of staffs and officers, economic usage of telephone, electricity, office stationery and service stamps, pleader fee and remuneration to contract employees, lesser number of claims by staff for payment of prizes and awards.

Grant No. 31 - Labour and Employment Department - *contd.*

Final saving was due to non-presentation of larger number of posts being vacant, non-presentation of travelling expense bills, non-receipt of sanction orders towards rents, rates, taxes, non-receipt of bills from the connected firms/offices towards machinery and equipments, maintenance of motor vehicles and stores and equipments, clothing, tentage and stores and medicines and non-issue of concurrence by ESI Corporation for purchase of machinery equipments.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(ii)	2230.01.109.VI.UB. Grants for Beedi Workers for 'Build your own House Scheme' -				
	O.	1,39.30			
	R.	- 1,39.30	..	..	..

Withdrawal of entire provision was due to change of classification of expenditure from Centre-State shared scheme to State Plan scheme for grants to Beedi Workers for 'Build your Own House Scheme'. However, no amount was provided in the State Plan and no expenditure was incurred during the year.

(iii)	2210.01.102.I.AC. Presidency Hospitals (Employees State Insurance Hospitals, Chennai) -				
	O.	8,81.90			
	R.	-1,14.06	7,67.84	7,76.06	+ 8.22

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts, economic usage of telephone, electricity, water charges, office stationery and service stamps.

Final excess was attributed to increased dearness allowance to the staff of Presidency hospitals.

6. Excess in the voted grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(i)	2235.02.102.II.KG. Assistance to State Child Labour Rehabilitation-cum-Welfare Society -				
	O.	30.00			
	S.	0.01			
	R.	53.99	84.00	84.00	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 were towards additional grants to the State Child Labour Rehabilitation-*cum*-Welfare Society for supply of uniforms to the children in special schools.

(ii)	2230.03.101.II.JO. Starting of new Industrial Training Institutes for women -				
	S.	0.01			
	R.	23.82	23.83	25.51	+ 1.68

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(iii)	2230.03.001.I.AG. Setting up of Regional Offices -				
	O.	90.35			
	R.	10.72	1,01.07	1,02.09	+ 1.02

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 under item (ii) were due to payment of salaries for new Industrial Training Institute for women.

Enhancement of provision by reappropriation in March 2005 under items (ii) and (iii) was in addition to payment for salaries towards increased expenditure under (a) dearness allowance, (b) payment of surrender of leave salaries, (c) payment of additional telephone charges, electricity charges and settlement of bills relating to office stationery and service postage, (d) settlement of tour and transfer travelling allowance bills of staff and officers, (e) payment of water charges and arrears of rent based on revision of rent, (f) payment of scholarship and stipends for the increased strength of student in Government, Industrial Training Institute, (g) supply of materials to Government Industrial Training Institutes and (h) payment of fees and remuneration to contract employees.

Final excess under items (ii) and (iii) was due to more expenditure under salaries, dearness allowances and surrender leave salary.

CAPITAL

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 84.29 lakh, Rs 81.46 lakh only was surrendered March 2005.

2. In view of the saving of Rs 84.29 lakh in the voted grant, supplementary grant of Rs 10.06 lakh obtained in March 2005 proved unnecessary.

3. Saving in the voted grant worked out to 20.26 *per cent.*

4. Saving in the voted grant was the net result of saving and excess under various heads, the most important of which are mentioned in the succeeding notes.

5. Saving in the voted grant occurred under -

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(i)	4250.00.203.II.JG. Development of Industrial Training Industries - Land and Buildings -				
	O.	3,10.00			
	R.	-1,22.01	1,87.99	2,05.89	+17.90

Withdrawal of provision by reappropriation in March 2005 was due to non-completion of Building works of Government Industrial Training Institute, non-finalisation of tender and non-payment of pending bills in major works, withholding of 10 *per cent* balance payment due to delay in procurement of machinery and equipments and non-acquisition of land for Industrial Training Institute (woman) at Andipatti.

Reasons for the final excess have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(ii)	4250.00.203.I.AD. Development of Industrial Training Institutes - Land and Buildings -				
	O.	0.02			
	S.	95.89			
	R.	-34.94	60.97	60.97	..

Supplementary grant obtained in November 2004 was towards recurring and non-recurring expenditure for starting of new trades by diversification of existing trades in Government Industrial Training Institutes.

Withdrawal of provision by reappropriation in March 2005 was due to non-finalisation of tender for purchase of machinery and equipment for Government Industrial Training Institute, non-finalisation of tender and non-commencement of Civil works due to non-approval of plan and estimate.

6. Excess in the voted grant occurred under -

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakh of rupees)		
4250.00.203.II.JR. Starting of new Industrial Training Institute and Wings for Women -				
S.	10.06			
R.	75.21	85.27	63.16	-22.11

Supplementary grant obtained in March 2005 and enhancement of provision by reappropriation in March 2005 was towards purchase of machinery and equipments and furniture for the new Industrial Training Institutes for women.

Final saving was attributed to the non-payment of 10 *per cent* balance payment for machinery and equipments after their installation.

Grant No. 32 - Law Department (All voted)

Major heads		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2014. Administration of Justice
2052. Secretariat - General Services
2059. Public Works
2202. General Education

Original	8,99,50			
Supplementary	1	8,99,51	6,85,99	-2,13,52
Amount surrendered during the year (March 2005)				1,55,70

Notes and comments-

1. Though the ultimate saving in the grant worked out to Rs 2,13.52 lakh, Rs 1,55.70 lakh only was surrendered in March 2005.

2. Saving in the grant worked out to 23.74 *per cent.*

3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are detailed in the succeeding notes.

4. Significant saving in the grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakh of rupees)		
(i) 2202.03.103.I.AE. Law Colleges -				
O.	4,84.24			
R.	-1,10.30	3,73.94	3,59.31	-14.63
(ii) 2014.00.114.I.AL. Constitution of Law Commission -				
O.	70.60			
R.	-50.84	19.76	19.36	-0.40

Withdrawal of provision by reappropriation under items (i) and (ii) in March 2005 was mainly due to lesser payments towards salary, dearness allowances, office expenses and fuel and lubricant and partly offset by increased provision under item (i) towards grants-in-aid for payment of assistance to 6 students of Dr. Ambedkar Law College, Chennai for participating the international moot Court Competitions to be held in Vienna and Hongkong.

Reasons for the final saving under item (i) have not been communicated (June 2005).

Grant No. 33 - Municipal Administration and Water Supply Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2215. Water Supply and Sanitation
2217. Urban Development
2236. Nutrition
2251. Secretariat - Social Services
2505. Rural Employment
2515. Other Rural Development programmes
3475. Other General Economic Services
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

Voted				
Original	8,63,47,61			
Supplementary	58,62,39	9,22,10,00	9,22,20,72	+ 10,72
Amount surrendered during the year (March 2005)				4

Charged				
Original	*1*			
Supplementary	*. .*	*1*	*. .*	*-1*
Amount surrendered during the year (March 2005)				*1*

CAPITAL

4215. Capital Outlay on Water Supply and Sanitation
4217. Capital Outlay on Urban Development

Voted				
Original	6,33,18,47			
Supplementary	7,70,61,39	14,03,79,86	14,01,92,61	-1,87,25
Amount surrendered during the year (March 2005)				1,87,23

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

LOANS

6215. Loans for Water Supply and Sanitation
6217. Loans for Urban Development
7615. Miscellaneous Loans

Voted

Original	1,58,21,70			
Supplementary	1,05,36,53	2,63,58,23	1,61,58,44	-1,01,99,79
Amount surrendered during the year (March 2005)				1,01,98,30

REVENUE

Notes and comments-

1. The excess of Rs 10.72 lakh (actual excess of Rs 10,72,425) over the voted grant requires regularisation.

2. In view of the ultimate excess of Rs 10.72 lakh in the voted grant, supplementary grant of Rs 58,62.39 lakh obtained in July 2004 and March 2005 proved inadequate and surrender of Rs 0.04 lakh in March 2005 proved injudicious.

3. Excess in the voted grant worked out to 0.01 *per cent*.

4. Excess in the voted grant was the net result of excess and saving under various heads, the more important of which are mentioned in the succeeding notes.

5. Significant excess in the voted grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakh of rupees)		
(i) 2217.04.192.II.JA. Slum Improvement Programme in Urban Local Bodies -				
O.	27,11.00			
S.	0.01			
R.	27,45.99	54,57.00	54,57.00	. .

Grant No. 33 - Municipal Administration and Water Supply Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(ii)	2217.01.191.II.PD. Capital Grant to Tamil Nadu Urban Development Fund for implementing Underground drainage project under National River conservation Project -				
	S.	0.01			
	R.	6,13.84	6,13.85	6,13.85	..
(iii)	2217.05.800.II.PA. Ploughing back of the surplus distribution Tamil Nadu Urban Development Fund into Water and Sanitation Pooled Fund-				
	S.	0.01			
	R.	2,86.79	2,86.80	2,86.80	..

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards grants to Municipalities for implementation of Slum improvement Programme in Urban Local Bodies under item (i) , grants to Tamil Nadu Urban Development Fund for implementing underground Drainage Project under National River Conservation Project under item (ii) and Ploughback of 40 *per cent* of the surplus distribution to Tamil Nadu Urban Development Fund into Water and Sanitation Pooled Fund under item (iii).

	Head		Total grant	Actual expenditure	Excess + Saving -
(iv)	3604.00.191.I.AA. Grants to Municipal Corporation as per the recommendation of State Finance Commission - Controlled by Director of Municipal Administration-				
	O.	1,69,26.00			
	S.	0.01			
	R.	13,08.83	1,82,34.84	1,82,34.85	+ 0.01

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards devolution of grants to Municipal Corporations as per the recommendations of Second State Finance Commission.

	Head		Total grant	Actual expenditure	Excess + Saving -
(v)	2215.01.102.I.AD. Repayment to Tamil Nadu Urban Finance and Infrastructure Development Corporation for Rural Water Supply -				
	S.	6,19.67			
	R.	7,59.13	13,78.80	13,78.79	-0.01

Supplementary grant obtained in March 2005 was towards payment to Tamil Nadu Urban Finance and Infrastructure Development Corporation (TUFIDCO) consequent on substitution of high cost Housing and Urban Development Corporation (HUDCO) loan availed earlier by Tamil Nadu Water Supply and Drainage Board for Rural Water Supply.

Additional provision by reappropriation in March 2005 was due to provision for debt servicing for the loans obtained from Tamil Nadu Urban Finance Infrastructure Development Corporation consequent on Housing and Urban Development Corporation loan swap.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(vi)	2215.01.190.II.PC. Grants to Chennai Metropolitan Water Supply and Sewerage Board for Upgradation of Water Supply Distribution under Second Chennai Water Supply Project -				
	O.	1,86.00			
	S.	0.01			
	R.	1,88.61	3,74.62	3,74.62	. .
(vii)	2215.01.800.II.JB. Expenditure on Publicity and Propaganda for Rain Water Harvesting Structure -				
	S.	0.01			
	R.	1,79.38	1,79.39	1,79.39	. .

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards grants to Chennai Metropolitan Water Supply and Sewerage Board for upgradation of Water Supply Distribution under Second Chennai Water Supply Scheme Project under item (vi) and expenditure on publicity and propaganda for Rain Water Harvesting Structure under item (vii).

(viii)	2215.01.190.II.JH. Grants to Tamil Nadu Water Investment Corporation Limited for Desalination Project to augment Water Supply to Chennai City -				
	S.	25.01			
	R.	1,05.99	1,31.00	1,31.00	. .

Provision through supplementary grant obtained in July 2004 was for payment to the Tamil Nadu Water Investment Corporation Limited (TWICL) to meet the initial expenditure for incorporation of special purpose vehicle under the Indian Companies Act, 1956 to execute a Seawater Desalination Project. Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards grants to Tamil Nadu Water Investment Corporation Limited (TWICL) for meeting the initial expenditure for Desalination Project to augment water supply to Chennai city.

6. Significant saving in the voted grant occurred under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	2215.01.102.I.AC. Assistance to Tamil Nadu Water Supply and Drainage Board for the repayment of loan and interest to Housing and Urban Development Corporation for Rural Water Supply -				
	O.	26,65.86			
	R.	-21,31.67	5,34.19	5,34.19	. .
(ii)	2215.01.190.VI.UB. Grants to Tamil Nadu Water Supply and Drainage Board for the execution of Accelerated Urban Water Supply Programme -				
	O.	24,23.86			
	R.	-9,93.06	14,30.80	14,30.80	. .
(iii)	2215.01.102.I.AB. Assistance to Tamil Nadu Water Supply and Drainage Board for the repayment of loan and interest to Life Insurance Corporation for Rural Water Supply-				
	O.	71,01.41			
	R.	-2,99.99	68,01.42	68,01.41	-0.01
(iv)	2505.01.702.II.JL. Assistance for Rural Water Supply under Pradhan Mantri's Gramodaya Yojana -				
	O.	11,00.00			
	R.	-2,00.00	9,00.00	9,00.00	. .

Withdrawal of provision by reappropriation in March 2005 was due to foreclosure of the outstanding loan obtained from Housing and Urban Development Corporation Limited for Rural Water Supply Schemes under item (i) , shortage in release of funds from Government of India under item (ii), pre-payment of Principal of loan obtained from Life Insurance Corporation of India for Rural Water Supply Schemes under item (iii) and decrease in matching grant from Government of India under item (iv).

Grant No. 33 - Municipal Administration and Water Supply Department - *contd.*

Head			Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(v)	2217.01.191.II.PC. Tamil Nadu Urban Development Project II under the control of Commissioner of Municipal Administration -				
	O.	23,86.00			
	R.	-16,59.50	7,26.50	7,26.23	-0.27
(vi)	2217.05.191.II.PD. Contribution of grant fund from out of dividend from Tamil Nadu Urban Development Fund-				
	O.	6,00.00			
	R.	-1,69.51	4,30.49	4,30.19	-0.30

Withdrawal of provision by reappropriation in March 2005 was due to completion of the Scheme under item (v) and lesser dividend amount paid to Government by Tamil Nadu Urban Development Fund under item (vi) .

(vii)	2236.02.102.II.KP. Puratchi Thalaivar MGR Nutritious Meal Programme for Children of the age group of 5 to 9 in the Corporation and Municipal Schools -				
	O.	9,58.73			
	R.	-2,18.93	7,39.80	7,39.55	-0.25

Withdrawal of provision by reappropriation in March 2005 was due to non-filling up of vacant posts, non-requirement of funds towards professional and special services, stringent expenditure control on Feeding/ Dietary charges for the Noon-Meal Scheme and lesser expenditure incurred on salaries, dearness allowance and travel expenses.

(viii)	3475.00.108.II.JA. The urban self-employment programmes (USEP)-				
	O.	2,64.37			
	R.	-1,68.64	95.73	95.73	..
(ix)	3475.00.108.II.JB. The urban wage employment programme (UWEP) -				
	O.	1,71.09			
	R.	-1,28.32	42.77	42.77	..

Withdrawal of provision by reappropriation in March 2005 was due to shortage in release of funds from Government of India under items (viii) and (ix).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(x)	2215.01.102.VI.UA. Comprehensive Piped Water Supply scheme in Excess Fluoride affected areas-				
	O.	1,02.25			
	R.	-1,02.25	..	..	..

Withdrawal of entire provision by reappropriation in March 2005 was due to non-implementation of the scheme.

CAPITAL

Note -

In view of the saving of Rs 1,87.25 lakh in the grant, the supplementary grant of Rs 6,89,11.39 lakh obtained in March 2005 proved excessive.

LOANS

Notes and comments -

1. Though the ultimate saving in the grant worked out to Rs 1,01,99.79 lakh, Rs 1,01,98.30 lakh only was surrendered in March 2005.

2. Saving in the grant worked out to 38.70 *per cent*.

3. In view of the ultimate saving of Rs 1,01,99.79 lakh in the grant, supplementary grant of Rs 1,00,00.02 lakh obtained in March 2005 proved unnecessary.

4. Significant saving in the grant occurred under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	6217.60.190.II.PA. Loans to Tamil Nadu Urban Development Project II -				
	O.	85,00.00			
	R.	-85,00.00	..	..	..

Withdrawal of entire provision by reappropriation in March 2005 was due to completion of the scheme.

Grant No. 33 - Municipal Administration and Water Supply Department - *concld.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(ii)	6215.01.192.I.AA. Loans to Local Bodies for Water Supply Scheme - Controlled by Commissioner of Municipal Administration -				
	O.	53,39.33			
	S.	0.01			
	R.	-27,96.44	25,42.90	25,42.89	-0.01

Token provision obtained through supplementary grant in March 2005 was towards loan to Tamil Nadu Water Supply and Drainage Board for repayment of Life Insurance Corporation of India loans for Water Supply Schemes.

Withdrawal of provision by reappropriation in March 2005 was due to the foreclosure of the loan obtained from Housing and Urban Development Corporation for Urban Water Supply Schemes and Drainage Schemes. The decrease was partly offset by additional provision made towards payment of interest and repayment of principal for loans obtained from Life Insurance Corporation of India for implementing various Urban Water Supply Schemes.

(iii)	6215.01.190.II.PE. Loans to Metro Water for upgradation of Water Supply distribution -				
	O.	19,00.00			
	R.	-14,77.71	4,22.29	4,22.29	..

Withdrawal of provision by reappropriation in March 2005 was due to completion of the scheme.

5. Excess in the grant occurred under-

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
6215.01.190.I.AG. Loans to Tamil Nadu Water Supply and Drainage Board for Tamil Nadu Urban Finance and Infrastructure Development Corporation Urban Water Supply -				
S.	5,36.52			
R.	25,78.89	31,15.41	31,15.41	..

Provision through supplementary grant obtained in December 2004, token provision through supplementary grant and balance provision by reappropriation in March 2005 were towards repayment of Principal and Interest for the loans obtained from Tamil Nadu Urban Finance and Infrastructure Development Corporation Limited (TUFIDCO) for implementing various Urban Water Supply Schemes.

Grant No. 34 - Personnel and Administrative Reforms Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2014. Administration of Justice
2051. Public Service Commission
2052. Secretariat - General Services
2053. District Administration
2059. Public Works
2070. Other Administrative Services
2075. Miscellaneous General Services
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes

Voted				
Original	24,14,01			
Supplementary	4	24,14,05	22,12,80	-2,01,25
Amount surrendered during the year (March 2005)				2,37,25
Charged				
Original	*9,85,91*			
Supplementary	*1*	*9,85,92*	*8,59,81*	*-1,26,11*
Amount surrendered during the year (March 2005)				*1,30,37*

Notes and comments-

1. As the ultimate saving in the voted grant worked out to Rs 2,01.25 lakh only, surrender of Rs 2,37.25 lakh in March 2005 proved injudicious.

2. Saving in the voted grant worked out to 8.34 *per cent*.

3. As the ultimate saving in the charged appropriation worked out to Rs 1,26.11 lakh only, surrender of Rs 1,30.37 lakh in March 2005 proved injudicious.

4. Saving in the charged appropriation worked out to 12.79 *per cent*.

5. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are detailed in the succeeding notes.

6. Saving in the voted grant occurred mainly under-

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(In lakh of rupees)	
(i)	2052.00.090.I.AT. Personnel and Administrative Reforms Department -				
	O.	5,17.62			
	S.	0.01			
	R.	-80.86	4,36.77	4,35.85	-0.92

Token provision obtained through supplementary grant in March 2005 was towards creation of State Government Employees' Database in Personnel and Administrative Reforms Department.

Withdrawal of provision by reappropriation in March 2005 was mainly due to adoption of stringent economy measures towards pay and allowances, dearness allowance, transfer travelling allowances and remuneration .

(ii)	2070.00.800.I.AV. Tamil Nadu State Administrative Tribunal -				
	O.	1,25.86			
	R.	-36.01	89.85	89.60	-0.25

Reduction of provision by reappropriation in March 2005 was due to unfilled vacancies in the posts of the Presiding officers, Member, Registrar, Deputy Registrar in the Tribunal and transfer of Section Officers, Personal Assistant, Court Master and Court Officer from the Tribunal.

(iii)	2070.00.003.I.AH. Civil Services Training Institute at Bhavani Sagar -				
	O.	82.18			
	R.	-23.94	58.24	57.62	-0.62

Withdrawal of provision by reappropriation in March 2005 was mainly due to stringent economy measures adopted towards pay and allowances, wages, dearness allowances, tour travelling allowances, office expenses, property tax, renewal and replacement of machinery and equipment, maintenance of functional vehicles and petroleum, oil and lubricants.

7. Excess in the voted grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	2053.00.094.I.AO. Inspection Cell in the Districts -				
	O.	1,02.19			
	R.	-5.93	96.26	1,35.12	+ 38.86

Grant No. 34 - Personnel and Administrative Reforms Department - *concld.*

Withdrawal of provision by reappropriation in March 2005 was mainly due to adoption of stringent economy measures towards pay and allowances, dearness allowance, travel expenses, and training which was partly offset by additional provision towards service postage and postal expenditure and for remuneration to the Inspection Cell in the Districts.

Reasons for the final excess have not been communicated (June 2005).

Head			*Total grant*	*Actual expenditure*	*Excess +* *Saving -*
			(in lakh of rupees)		
(ii) 2052.00.090.I.BY. Assistance to Anna Institute of Management -					
	O.	63.62			
	S.	0.01			
	R.	14.99	78.62	78.62	. .

Token provision obtained through Supplementary grant and additional provision by reappropriation in March 2005 were towards imparting training to the A and B Group Officers of Tamil Nadu Government in Anna Institute of Management.

8. Saving in the charged appropriation occurred under -

Head			*Total appropriation*	*Actual expenditure*	*Excess +* *Saving -*
			(in lakh of rupees)		
2051.00.102.I.AA. Tamil Nadu Public Service Commission -					
	O.	*9,85.91*			
	S.	*0.01*			
	R.	*-1,30.37*	*8,55.55*	*8,59.81*	*+ 4.26*

Token provision obtained through supplementary appropriation and partial additional provision by reappropriation in March 2005 were towards purchase of new cars for the use of newly appointed members of Tamil Nadu Public Service Commission.

Withdrawal of provision by reappropriation in March 2005 was mainly due to austerity measures taken in general and also due to (i) shrinkage of activity of the Commission on conducting examinations for recruitment to Government service through Tamil Nadu Public Service Commission and (ii) due to the fact that the staff strength of the Commission is of a fluctuating nature which purely depends upon creation of temporary posts depending upon the examinations conducted by the Commission. The decrease in provision was partly offset by additional provision towards water charges, maintenance of machinery and equipments and to undergo training abroad by the Chairman of the Commission.

Reasons for the final excess have not been communicated (June 2005).

Grant No. 35 - Planning, Development and Special Initiatives Department (All voted)

Major heads		Total grant	Actual expenditure	Excess + Saving -
		(In Thousands of Rupees)		

REVENUE

2052. Secretariat - General Services
2401. Crop Husbandry
2403. Animal Husbandry
2515. Other Rural Development Programmes
2551. Hill Areas
3451. Secretariat - Economic Services
3454. Census Surveys and Statistics
3475. Other General Economic Services

		Total grant	Actual expenditure	Excess + Saving -
Original	59,51,67			
Supplementary	53,43,23	1,12,94,90	1,11,84,02	-1,10,88
Amount surrendered during the year (March 2005)				1,29,40

CAPITAL

4402. Capital Outlay on Soil and Water Conservation
4551. Capital Outlay on Hill Areas

		Total grant	Actual expenditure	Excess + Saving -
Original	8,51,80			
Supplementary	..	8,51,80	5,76,76	-2,75,04
Amount surrendered during the year (March 2005)				2,78,42

REVENUE

Note -

As the ultimate saving in the grant worked out to Rs 1,10.88 lakh only, surrender of Rs 1,29.40 lakh in March 2005 proved injudicious.

CAPITAL

Notes and comments -

1. As the ultimate saving in the grant worked out to Rs 2,75.04 lakh only, surrender of Rs 2,78.42 lakh in March 2005 proved injudicious.

2. Saving in the grant worked out to 32.29 *per cent.*

3. Significant saving in the grant occurred under -

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(i)	4551.60.114.II.JA. Construction of Buildings in Panchayat Union Schools in Nilgiris District under Hill Area Development Programme -				
	O.	2,50.00			
	R.	-1,80.62	69.38	69.38	..
(ii)	4551.60.131.II.JA. Improvement of road works under Hill Area Development Programme -				
	O.	3,00.00			
	R.	-1,00.00	2,00.00	2,00.00	..

Withdrawal of provision by reappropriation in March 2005 under items (i) and (ii) was due to non-utilisation of funds and minimising the expenditure on improvement of road works and construction of buildings under Hill Area Development Programmes.

Grant No. 36 - Prohibition and Excise Department (All voted)

Major heads		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2039. **State Excise**
2052. **Secretariat - General Services**
2235. **Social Security and Welfare**
2251. **Secretariat - Social Services**

Original	26,72,11			
Supplementary	7,61,66	34,33,77	34,71,28	+37,51
Amount surrendered during the year (March 2005)				10,37

Notes and comments-

1. Excess of Rs 37.51 lakh (actual excess of Rs 37,50,993) over the grant requires regularisation.

2. In view of the excess of Rs 37.51 lakh, supplementary grant of Rs 4,81.66 lakh obtained in March 2005 proved inadequate.

3. In view of the excess of Rs 37.51 lakh, surrender of Rs 10.37 lakh in March 2005 proved injudicious.

4. Excess in the grant was the net result of excess and saving under various heads, the more important of which are mentioned in the succeeding notes.

5. Excess in the grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(in lakh of rupees)		
(i) 2039.00.001.I.AA. Headquarters Establishment - Commissioner of Prohibition and Excise Department -				
O.	11,33.31			
S.	2,01.62			
R.	69.92	14,04.85	14,07.99	+3.14

Supplementary grant obtained in March 2005 was towards printing of Excise Labels.

Grant No. 36 - Prohibition and Excise Department (All voted) - *contd.*

Enhancement of provision by reappropriation in March 2005 was towards salary, dearness allowance, printing of Excise Labels, payment of Pleader Fees, remuneration to Contract Assistants, Legal Officer and Special Officer.

Final excess was due to more payments of pay and other components due to sanction of arrears, payment of surrender leave salaries and payment to temporary employees which were unavoidable during the month of March 2005.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(ii)	2235.01.202.II.JA. Rehabilitation of prohibition offenders -				
	S.	2,80.01			
	R.	85.19	3,65.20	3,65.20	..

Supplementary grant of Rs 2,50,00,000/- obtained in December 2004 was towards Rehabilitation Fund for the rehabilitation of erstwhile prohibition offenders and Rs.30,00,000/- at the rate of Rs 1,00,000/- for each district was for launching the awareness campaign to educate the people about the dangers of illicit liquor/ Methanol by involving Self Help Groups/ Non-Governmental Organisations and Local Bodies and token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards Rehabilitation of Prohibition offenders.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
(iii)	2251.00.090.I.AW. Prohibition and Excise Department -				
	O.	1,79.53			
	S.	0.02			
	R.	35.06	2,14.61	2,17.95	+3.34

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 were mainly towards remuneration to contract Assistants, sanction of Pleader Fees, printing of application forms for grant of IMFL licences and purchase of UPS, Server, cost of cabling and scanner.

Reasons for the final excess have not been communicated (June 2005).

Grant No. 36 - Prohibition and Excise Department (All voted) - *concld.*

6. *District Rehabilitation Fund for prohibition offenders -*

The fund was constituted in 2002-03 with an objective, as prohibition policy of the Government, to fight against illicit liquor and to help the poor and downtrodden people. The Government considered that the eradication of illicit liquor can be permanent only if persons who are engaged in the distillation and sale of illicit liquor are rehabilitated by provision of some alternative source of livelihood and therefore do not resort to this previous profession.

Accordingly a "Rehabilitation Fund" and "District Rehabilitation Committees" were constituted in 2002-03 vide G.O.(Ms).No.263, Prohibition and Excise (VII) Department dated 17.12.2002. Each district has a District Rehabilitation Fund for prohibition offenders.

The fund is created by an amount not exceeding 25 *per cent* of the amount collected by way of fines and forfeiture/compounding fees collected in prohibition cases in the District restricted to Rs 2.50 crore per annum.

The "Rehabilitation Committees" constituted in the districts should take all possible measures to conduct "Awareness Campaign" in their districts, especially in the areas affected by the illicit liquor trade/ illicit liquor or methanol deaths by organising Rallies, Functions, Street-plays, Seminars, etc., apart from spreading awareness through the print media, visual media, Radio etc., involving Self Help Groups (SHGs), Non-Governmental Organisations (NGOs) and local bodies. A sum of Rs 30 lakh at the rate of Rs 1 lakh for each district is sanctioned by the Government for this purpose.

Both the contribution to the 'District Rehabilitation Fund' and the expenditure towards the activities relating to the scheme are made by debit to this grant under '2235. Social Security and Welfare'.

The expenditure on the objective of the Fund and 'Rehabilitation Committees' are initially debited to the Major head '2235. Social Security and Welfare' in this grant and subsequently transferred to the Fund before the close of the accounting year. The amount transferred to the Fund by debit to this grant during 2003-04 and 2004-05 was Rs 85.20 lakh and Rs 2,80.00 lakh respectively. The actual expenditure met out of the Fund during the year 2003-04 was Nil and during 2004-05 was Rs 3,65.20 lakh debiting the Fund account and crediting the major head "2235. Social Security and Welfare" under this grant. The balance at the credit of the Fund on 31st March 2005 was Nil *.

The transactions of the Fund are included under "8229. Development and Welfare Funds - 200. Other Development and Welfare Fund", an account of which is given in Statement No.16 of Finance Accounts 2004-05.

* Differs from the Statement No.16 of Finance Accounts by Rs 22.62 lakh which is attributed to direct credit and debit transactions to and from the Fund during 2002-03 and 2003-04 at Treasuries by the departmental officers, the correctness of which is under examination.

Grant No. 37 - Public Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2014. Administration of Justice				
2015. Elections				
2052. Secretariat - General Services				
2059. Public Works				
2070. Other Administrative Services				
2075. Miscellaneous General Services				
2216. Housing				
2235. Social Security and Welfare				
2251. Secretariat - Social Services				
Voted				
Original	1,17,19,04			
Supplementary	9,16,96	1,26,36,00	1,09,10,95	-17,25,05
Amount surrendered during the year (March 2005)				9,61,51
Charged				
Original	*7,20*			
Supplementary	*24,82*	*32,02*	*71,44*	*+39,42*
Amount surrendered during the year (March 2005)				*Nil*
CAPITAL				
4070. Capital Outlay on other Administrative Services				
Voted				
Original	10,00,00			
Supplementary	..	10,00,00	1,13,60	-8,86,40
Amount surrendered during the year (March 2005)				8,91,40

REVENUE

Notes and comments-

1. Though the final saving in the grant worked out to Rs 17,25.05 lakh, Rs 9.61.51 lakh only was surrendered in March 2005.

2. In view of the saving of Rs 17,25.05 lakh, supplementary grant of Rs 9,16.66 lakh obtained in December 2004 and March 2005 proved unnecessary.

3. Saving in the voted grant worked out to 13.65 *per cent*.

4. Persistent saving occurred in the voted grant during the preceding two years also as under-

Year	Saving *Amount*	*Percentage*
	(in lakh of rupees)	
2001-2002	7,94.72	9.11
2002-2003	9,95.75	12.10

5. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

6. The excess of Rs 39.42 lakh (actual excess of Rs 39,42,140) over the charged appropriation requires regularisation.

7. Saving in the voted grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess +* *Saving -*
		(in lakh of rupees)		
(i) 2015.00.108.I.AA. Scheme of Issue of Photo Identity Cards to Voters -				
O.	6,60.34			
R.	-5,80.71	79.63	80.01	+0.38

Withdrawal of provision by reappropriation in March 2005 was towards decrease in pay and allowances, wages, dearness allowance, travel expenses, office expenses, advertisement charges, fuel and printing charges and due to austerity measures adopted by the Government.

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(ii)	2015.00.105.I.AB. Election to Lok Sabha -				
	O.	39,10.92			
	S.	48.60			
	R.	-2,40.91	37,18.61	34,34.25	-2,84.36

Supplementary grant obtained in March 2005 was towards payment of honororium to the officials in connection with the Lok Sabha Election, payment of dearness allowance, rent to godowns, advertisement charges and minor works in connection with Elections, Inter-Account Transfers, purchase of medicine to the officials attending to Election duty and printing charges in connection with Parliamentary Election work.

Withdrawal of provision by reappropriation in March 2005 was towards decrease in pay and allowances, wages, office expenses, rent, rates and taxes, feeding dietary charges, printing charges, remuneration and cash doles and in general due to austerity measures taken in the Government Offices and non-filling up of various vacant posts and the decrease was partly offset by addtional provision for 'Minor Works' in order to settle the bills towards barricading arrangements made in connections with Elections.

Reasons for the final saving have not been communicated (June 2005).

(iii)	2015.00.103.I.AA. Assembly Contituencies -				
	O.	8,66.75			
	S.	0.04			
	R.	-2,38.09	6,28.70	6,40.86	+12.16

Token provision obtained through supplementary grant in March 2005 was towards expenses for preparation and printing of Electoral Rolls, inter-Account Transfer and purchase of computers and accessories.

Withdrawal of provision by reappropriation in March 2005 was towards reduced provision under pay and allowances, dearness allowance, travel expenses, office expenses, remuneration and printing charges which was partly offset by enhanced provision for purchase of computers and accessories and Inter-Account transfers.

Reasons for the final excess have not been communicated (June 2005).

(iv)	2235.01.105.I.AC. Refugees relief measures -				
	O.	24,66.90			
	S.	4,00.02			
	R.	-69.78	27,97.14	27,14.32	-82.82

Grant No. 37 - Public Department - *contd.*

Provision obtained through supplementary grant in March 2005 was towards grant-in-aid for Refugees Relief Measure, repair and construction of buildings for Ceylon refugees and supply of clothers, tentage and stores to them.

Withdrawal of provision by reappropriation in March 2005 was mainly towards decrease in pay and allowances, dearness allowance, travel expenses, rent, rates and taxes, feeding charges and cash doles, transport charges and due to austerity measures adopted by the Government.

The final saving was attributed to the shortfall in the influx of refugees than the anticipated level. The money made available as cushion under grants-in-aid and feeding and cash doles to meet the contingency could not be utilised.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(v)	2052.00.090.I.AM. Charges Common to all Civil Secretariat -				
	O.	5,45.38			
	S.	1,70.33			
	R.	40.39	7,56.10	6,03.43	-1,52.67

Provision obtained through supplementary grant in March 2005 was towards payment of dearness allowance, grant for current expenditure, telephone, electricity and water charges.

Enhancement of provision by reappropriation in March 2005 was due to additional provision towards pay, dearness allowance, honorarium, payment of surrender leave salary and leave salary, settlement of water charges dues of Secretariat, addtional provision for fuel to vehicles, purchase of new car to the Chief Secretary to Government, maintenance charges of functional vehicles and purchase of increased quantum of books/note books.

Reasons for the final saving have not been communicated (June 2005).

8. Excess in the voted grant occurred under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(i)	2070.00.115.I.AB. Office of the Resident Commissioner, Tamil Nadu House, New Delhi -				
	O.	3,13.43			
	S.	0.05			
	R.	99.98	4,13.46	4,12.42	-1.04

Grant No. 37 - Public Department - *contd.*

Token provision obtained through supplementary grant in March 2005 was towards telephone and electricity charges, purchase of Motar vehicles and hire charges for Additional Guest House, New Delhi, provision of sandlier lights and other materials, petroleum, oil and Lubricants to the Tamil Nadu House, New Delhi and payment of pleaders fee and contract payment for the staff working there.

Enhancement of provision by reappropriation in March 2005 was mainly due to additional provision towards pay, dearness allowance, honorarium, payment of leave salary and surrender leave salary, settlement of electricity bill, purchase of stamps, to settle other contingency bills, purchase of computers to important sections of Secretariat, maintenance of functional vehicles, payments to contract employees at Tamil Nadu House, New Delhi and fuel charges for the vehicles.

Reasons for the final saving have not been communicated (June 2005).

(ii) 2070.00.114.I.AB.
Purchase of Helicopter/Air
Craft for Emergency use -

O.	2,69.18			
S.	1,27.71			
R.	85.12	4,82.01	4,30.28	-51.73

Supplementary grant obtained in December 2004 was towards purchase and fitment of ACAS-II equipment and to upgrade the retired Avionics on Government Cessna Citation Air Craft and token provision obtained in March 2005 was towards purchase of spare parts and maintenance and cost of petrol, oil and lubricants for Government Helicopter/Air Craft.

Enhancement of provision by reappropriation in March 2005 was towards escalation rate for maintenance of Government Helicopter/Aircraft, payment of remuneration, purchase and maintenance of machinery and equipments and training expenditure for pilots of the Government helicopter.

Reasons for the final saving have not been communicated (June 2005).

(iii) 2070.00.105.I.CI.
Justice Thiru K. Sampath
Commission of Inquiry -

S.	0.01			
R.	20.50	20.51	18.10	-2.41

Token provision obtained through supplementary grant in March 2005 was towards payment of salaries to the staff of Justice Thiru K. Sampath Commission of Inquiry.

Enhancement of provision by reappropriation in March 2005 was due to additional provision towards pay, dearness allowance, settlement of electricity bill, purchase of stamps, advertisement charges, purchase of computers, to settle the advocate fee and maintenance of functional vehicles.

Reasons for the final saving have not been communicated (June 2005).

Grant No. 37 - Public Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(iv)	2059.01.053.I.BJ. Buildings-Secretariat (Administered by Chief Engineer (Buildings)) -				
	O.	1,75.00			
	S.	0.01			
	R.	16.91	1,91.92	1,91.85	-0.07

Token provision obtained through supplementary grant in March 2005 was towards maintenance of Secretariat buildings.

Enhancement of provision by reappropriation in March 2005 was towards escalation rate for maintenance of buildings in Secretariat and purchase of machinery and equipment.

(v)	2075.00.800.I.AC. Charges in connection with the visit of high personnels -				
	O.	1,53.72			
	R.	15.44	1,69.16	1,66.45	-2.71

Enhancement of provision by reappropriation in March 2005 was due to hospitality and entertainment expenditure and transport charges incurred in connection with the visit of high personnel and additional provision for minor works.

Reasons for the final saving have not been communicated (June 2005).

9.	*Head*		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
	2070.00.800.I.AS. Special Representative at New Delhi -				
	R.	8.00	8.00	2.28	-5.72

Expenditure has been incurred under the above scheme without any provision either in the Budget or in the Supplementary Estimates. As the expenditure exceeded the limits prescribed in the New Service Rules, it constituted a New Service/New Instrument of Service. Failure to observe the procedure prescribed in the New Service/New Instrument of Service Rules led to incurring of expenditure on the above Scheme without the authority of the Legislature.

10. Excess in the charged appropriation occurred under -

Head		*Total appropriation*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
2075.00.800.I. AM. Payments to Other Governments - Kerala-				
O.	*7.20*			
S.	*24.82*	*32.02*	*71.44*	*+39.42*

Provision obtained through supplementary grant in March 2005 was towards services or commitment charges for the payment to the Government of Kerala.

The final excess was due to 50 *per cent* of expenditure towards the cost of maintenance of Padmanabapuram Palace and Museum of Antiquities incurred during the year 1998-99, 1999-2000 and 2000-01 being raised by Kerala Government in 2004-05.

CAPITAL

Notes and comment -

1. As the ultimate saving in the grant worked out to Rs 8,86.40 lakh, surrender of Rs 8,91.40 lakh in March 2005 proved injudicious.

2. Saving in the grant worked out to 88.64 *per cent.*

3. Saving in the grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
4070.00.800.II.JU. Construction of new Secretariat Building -				
O.	10,00.00			
R.	-8,91.40	1,08.60	1,13.60	+5.00

Withdrawal of provision by reappropriation in March 2005 was due to non-implementation of the work due to' Stay Order' obtained in Court which was partly offset by additional provision towards expenditure on shifting of Government offices, schools, hostels from the proposed site due to construction of New Secretariat Complex in Kotturpuram.

Reasons for the final excess have not been communicated (June 2005).

Grant No. 38 - Public Works Department

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	(In Thousands of Rupees)		

REVENUE

2052. Secretariat - General Services
2059. Public Works
2202. General Education
2205. Art and Culture
2210. Medical and Public Health
2215. Water Supply and Sanitation
2216. Housing
2220. Information and Publicity
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes
2230. Labour and Employment
2235. Social Security and Welfare
2401. Crop Husbandry
2403. Animal Husbandry
2405. Fisheries
2406. Forestry and Wild Life
2551. Hill Areas
2701. Major and Medium Irrigation
2702. Minor Irrigation
2711. Flood Control and Drainage
3056. Inland Water Transport
3452. Tourism

		Total grant or appropriation	Actual expenditure	Excess + Saving -
Voted				
Original	7,50,10,74			
Supplementary	7,74,65	7,57,85,39	7,11,61,03	-46,24,36
Amount surrendered during the year (March 2005)				64,48,12
Charged				
Original	46,62			
Supplementary	10,00	56,62	54,49	-2,13
Amount surrendered during the year				*Nil*

Grant No. 38 - Public Works Department - *contd.*

CAPITAL

Major heads	Total grant or appropriation	Actual expenditure	Excess + Saving -
	(In Thousands of Rupees)		

4059. Capital Outlay on Public Works
4070. Capital Outlay on Other Administrative Services
4202. Capital Outlay on Education, Sports, Art and Culture
4210. Capital Outlay on Medical and Public Health
4211. Capital Outlay on Family Welfare
4215. Capital Outlay on Water Supply and Sanitation
4216. Capital Outlay on Housing
4220. Capital Outlay on Information and Publicity
4225. Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes
4235. Capital Outlay on Social Security and Welfare
4250. Capital Outlay on other Social Services
4401. Capital Outlay on Crop Husbandry
4406. Capital Outlay on Forestry and Wild Life
4515. Capital Outlay on other Rural Development Programmes
4701. Capital outlay on Major and Medium Irrigation
4702. Capital Outlay on Minor Irrigation
4711. Capital Outlay on Flood Control projects

Voted

		Total grant or appropriation	Actual expenditure	Excess + Saving -
Original	5,07,49,38			
Supplementary	76,55,96	5,84,05,34	4,33,22,93	-1,50,82,41
Amount surrendered during the year (March 2005)				1,53,50,18

REVENUE

Notes and comments-

1. As the ultimate saving in the voted grant worked out to Rs 46,24.36 lakh, surrender of Rs 64,48.12 lakh in March 2005 proved injudicious.

2. Saving in the voted grant worked out to 6.10 *per cent.*

3. In view of the saving of Rs 46,24.36 lakh in the voted grant, supplementary grant of Rs 7,74.65 lakh obtained in December 2004 and March 2005 proved excessive.

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Significant saving in the voted grant occurred under -

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(i)	2701.80.800.I.AA. Interest charges -				
	O.	2,52,19.05	2,52,19.05	. .	-2,52,19.05
(ii)	2701.80.800.I.AC. *Add* - Establishment charges transferred from Major Head 2701 on Pro rata basis -				
	O.	80,35.03	80,35.03	. .	-80,35.03
(iii)	2701.80.800.I.AB. Pension charges -				
	O.	1,87.11			
	R.	-19.02	1,68.09	. .	-1,68.09

Withdrawal of provision by reappropriation in March 2005 was due to non-availing of funds under item (iii).

Saving exhibited under items (i) to (iii) was due to the fact that adjusted pro-rata expenditure towards Interest (Rs 2,87,34.38 lakh), Establishment charges (Rs 72,86.06 lakh) and Pensionary charges (Rs 1,40.69 lakh) are shown under various Irrigation Project Minor Heads, while the lumpsum provision towards Interest, Establishment charges and Pensionary charges are made available under items (i), (ii) and (iii) respectively. However, the final excess of Rs 35,15.33 lakh under item (i), final saving of Rs 7,48.97 lakh and Rs 27.40 lakh under items (ii) and (iii) respectively were due to incorrect assessment of Interest, Establishment charges and Pensionary charges to be adjusted pro-rata.

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(iv) 2701.80.800.II.JK. Expenditure towards Sand Quarry Operations -				
O.	98,66.00			
R.	-98,66.00	. .	. .	. .
(v) 2701.80.800.II.JR. Scheme for Maintenance of Sand Quarry sites and depots -				
O.	1,30.00			
R.	-1,30.00	. .	. .	. .

Withdrawal of entire provision by reappropriation in March 2005 under items (iv) and (v) was due to shifting of provisions made for Sand Quarry Operations from Plan to Non-Plan section of accounts.

(vi) 2701.80.001.I.AF. Executive Establishment (Territorial) Divisions under Water Resources Organisation -				
O.	63,15.46			
S.	74.93			
R.	-6,36.21	57,54.18	55,22.28	-2,31.90

Provision obtained through supplementary grant of Rs 74.90 lakh in December 2004 was towards hiring of 3 helicopters, preparation of helipad, special repairs and improvements to inspection bungalows, project houses, providing accommodation, catering, transport facilities, etc. for the visit of Cauvery Water Dispute Tribunal Members. Token provision obtained through supplementary grant in March 2005 was towards office expenses, maintenance of Motor Vehicles and Petrol, Oil and Lubricants.

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of certain vacant posts, non-settling of travel expenses, non-visit of Cauvery Tribunal Members, non-completion of certain works, non-receipt of fee bill in respect of payments for Professional and Special Services and non-availing of funds for maintenance of Computer and Accessories. The decrease was partially offset by additional provision made mainly towards maintenance of Motor Vehicles, Petroleum, Oil and Lubricants charges to the Government Vehicles, telephone and electricity charges.

Reasons for the final saving have not been communicated (June 2005).

(vii) 2701.80.800.II.JJ. Maintenance Grant to water users Associations / Farmer's Councils -				
O.	5,00.00			
R.	-2,00.00	3,00.00	2,81.80	-18.20

Withdrawal of provision by reappropriation in March 2005 was due to non-conducting of election to the certain Farmers Councils.

Reasons for the final saving have not been communicated (June 2005).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(viii)	2059.80.001.I.BI. Electrical Engineers -				
	O.	10,80.96			
	R.	-1,84.94	8,96.02	8,76.88	-19.14
(ix)	2059.01.053.I.AD. Buildings - other Office Buildings and Court Buildings-Inspection Bungalows and Circuit Houses -				
	O.	5,42.14			
	R.	-97.19	4,44.95	4,07.88	-37.07
(x)	2059.80.001.I.AA. Chief Engineer -				
	O.	3,70.93			
	R.	-1,05.60	2,65.33	2,48.19	-17.14

Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of certain vacant posts, lesser provisions required under office expenses under items (viii) and (x), non-carrying out of maintenance works in Buildings Wing and Irrigation Wing in Public Works Department under item (ix) and non-availing of funds for purchase and maintenance of Computer and Accessories under item (x). The decrease under item (ix) was partially offset by additional provision made towards purchase of Machinery and Equipments.

Reasons for the final saving under items (viii) to (x) have not been communicated (June 2005).

(xi)	2701.80.001.II.JH. Executive Engineers - Special Division under Water Resources Organisation -				
	O.	19,46.77			
	R.	-49.42	18,97.35	17,49.37	-1,47.98
(xii)	2701.80.001.II.JC. Investigation projects -				
	O.	8,67.78			
	R.	-1,66.59	7,01.19	7,04.44	+3.25

Grant No. 38 - Public Works Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(xiii)	2701.80.001.I.AA. Chief Engineer (Water Resources Organisation) -				
	O.	8,35.71			
	R.	-1,17.59	7,18.12	7,05.86	-12.26

Withdrawal of provision by reappropriation in March 2005 was mainly towards salaries and dearness allowance due to non-filling up of vacant posts under items (xi), (xii) and (xiii), lesser provisions required towards office expenses under items (xii) and (xiii), non-conducting of Surveying and Levelling Operations as programmed under item (xii), non-availing of funds for computer and accessories and non-settling of travel expenses under item (xiii). The decrease was partially offset by additional provision made mainly towards sanction of rent to private building for the occupation of Government Offices, payment of water charges, property taxes and compensation as per court awards under item (xi), maintenance of motor vehicles under item (xii) and purchase of machinery and equipments under item (xiii).

Reasons for the final saving under items (xi) and (xiii) and for the final excess under item (xii) have not been communicated (June 2005).

(xiv)	2701.03.180.II.PD. Land Acquisition and Economic Rehabilitation under Water Resources Consolidation Project -				
	O.	43.90			
	S.	6,49.35			
	R.	-2,14.51	4,78.74	5,34.83	+56.09

Supplementary grant of Rs 6,49.34 lakh obtained in December 2004 was towards implementation of Kadamba and Perur Bypass channel and Periyar - Vaigai Link Canal Project under SIFT component and to pay Rehabilitation Grant and Asset Maintenance Grant to Project Affected Persons. Token provision obtained through supplementary grant in March 2005 was towards the extension of World Bank assisted Water Resources Consolidation Project upto 30.9.2004.

Withdrawal of provision by reappropriation in March 2005 was due to surrender of unutilised provisions consequent on the closure of World Bank assisted Water Resources Consolidation Project with effect from 30.9.2004.

Reasons for the final excess have not been communicated (June 2005).

Grant No. 38 - Public Works Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(xv)	2059.80.001.I.BH. Executive Engineers - Special Divisions -				
	O.	25,90.05			
	S.	0.01			
	R.	-1,51.19	24,38.87	24,55.57	+16.70

Token provision obtained through supplementary grant in March 2005 was towards payment of travel expenses.

Withdrawal of provision by reappropriation in March 2005 was mainly under salaries and dearness allowance due to non-filling up of certain vacant posts, lesser provision required under office expenses, rent, rates and taxes and non-availing of funds towards scholarships and stipends. The decrease was partially offset by additional provision made mainly towards settlement of travel expenses, maintenance of motor vehicles and fuel charges.

Reasons for the final excess have not been communicated (June 2005).

6. Significant excess in the voted grant occurred under-

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	2701.80.800.I.AL. Expenditure towards Sand Quarry Operations -				
	S.	0.04			
	R.	32,06.83	32,06.87	30,89.75	-1,17.12

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were due to shifting of Sand Quarry operation expenditure from Plan to Non-Plan section of accounts towards payment of wages and expenditure on works, maintenance and transportation charges.

Reasons for the final saving have not been communicated (June 2005).

(ii)	2702.01.101.I.AH. Maintenance and Repairs by Minor Irrigation Department Non System Tanks -				
	O.	17,80.00			
	S.	0.01			
	R.	16,63.21	34,43.22	34,07.31	-35.91

Grant No. 38 - Public Works Department - *contd.*

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards settling of pending liabilities in connection with the maintenance and repairing of Non-System Tanks.

Reasons for the final saving have not been communicated (June 2005).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(iii)	2052.00.090.I.AH. Public Works Department -				
	O.	3,99.40			
	S.	0.01			
	R.	2,09.91	6,09.32	6,21.72	+12.40

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were mainly towards payment of Advocate fees for Cauvery Water Dispute Tribunal case and other cases, higher provision under dearness allowance, settlement of travel expenses and settlement of pending bills in connection with Cauvery Water Dispute Conference held during November and December 2004.

Reasons for the final excess have not been communicated (June 2005).

(iv)	2711.03.800.I.AA. Interest charges -		..	1,58.28	+1,58.28
(v)	2711.01.800.I.AE. Diversion of surplus flood from Vaigai Basin -		..	98.93	+98.93
(vi)	2711.01.800.I.AF. Flood control works -		..	41.98	+41.98

Final excess under items (iv), (v) and (vi) represents pro-rata adjustment towards interest component under Flood Control and Drainage Projects for which no budget provision was made.

(vii)	2216.01.106.I.AY. Maintenance and Provision of Amenities in Ministers, Judges and VVIPs official Residences in Government Bungalows -				
	O.	2,92.50			
	S.	0.03			
	R.	1,60.41	4,52.94	4,42.65	-10.29

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards payment of water charges, property taxes, water taxes, maintenance works in the State Guest Houses, Parks, Lawns, Memorials, VVIPs Bungalows and provision of amenities in Ministers, Judges, VVIPs' Official Residences and Government Bungalows.

Reasons for the final saving have not been communicated (June 2005).

Grant No. 38 - Public Works Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(viii)	2701.03.180.II.PA. Strengthening the Institute of water studies under Water Resources Consolidation Project -				
	O.	0.01			
	S.	0.03			
	R.	83.07	83.11	83.00	-0.11
(ix)	2701.03.180.II.PC. Environmental Action Plan under Water Resources Consolidation Project -				
	O.	0.01			
	S.	0.01			
	R.	69.92	69.94	66.92	-3.02
(x)	2701.03.180.II.PR. Implementation of Irrigation Intensification Programme -				
	S.	0.01			
	R.	36.47	36.48	36.48	..
(xi)	2701.03.180.II.PL. Irrigation Management and Training Institute, Tiruchirapalli -				
	O.	0.01			
	S.	0.01			
	R.	93.23	93.25	20.82	-72.43
(xii)	2701.03.180.II.PW. Water Resources Research Fund under Water Resources Consolidation Project -				
	O.	0.01			
	S.	0.01			
	R.	13.91	13.93	13.93	..

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 under items (viii) to (xii) were towards the extension of World Bank assisted Water Resources Consolidation Project upto 30.9.2004.

Reasons for the final saving under items (ix) and (xi) have not been communicated (June 2005).

Grant No. 38 - Public Works Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(xiii)	2702.02.005.II.JE. Setting up of an International Water Institute -				
	O.	1,24.90			
	S.	0.01			
	R.	78.23	2,03.14	1,99.83	-3.31
(xiv)	2702.02.005.II.JD. Ground water survey in Tamil Nadu -				
	O.	74.02			
	S.	0.01			
	R.	16.97	91.00	90.04	-0.96

Token provision obtained through supplementary grant in March 2005 was towards sanction of grants to Water Resources Research Institute under item (xiii) and fuel charges on account of petrol, oil and lubricants under item (xiv).

Enhancement of provision by reappropriation in March 2005 was towards salaries, dearness allowance, grants to Water Resources Research Institute and maintenance charges under item (xiii) and maintenance of motor vehicles and payment for petroleum, oil and lubrication charges to the Government vehicles under item (xiv).

Reasons for the final saving under item (xiii) have not been communicated (June 2005).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
(xv)	2059.01.053.I.BM. Buildings - State Guest House, Chepauk -				
	O.	7.00			
	S.	0.01			
	R.	54.87	61.88	61.33	-0.55
(xvi)	2059.80.053.I.AH. Maintenance of memorials -				
	O.	70.00			
	S.	0.01			
	R.	23.05	93.06	86.10	-6.96

Token provision obtained through supplementary grant in March 2005 was towards special repairs to the buildings of State Guest House, Chepauk under item (xv) and office expenses under item (xvi).

Enhancement of provision by reappropriation in March 2005 was due to payment of other contingencies and maintenance works in the State Guest House under item (xv) and maintenance of memorials in Erode, Coimbatore and Nagercoil Districts under item (xvi).

Reasons for the final saving under item (xvi) have not been communicated (June 2005).

Grant No. 38 - Public Works Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(xvii)	2701.80.003.I.AA. Irrigation Management Training Institute -				
	O.	80.00			
	S.	0.01			
	R.	49.16	1,29.17	1,29.17	..
(xviii)	2701.80.001.I.AI. Settlement of Air Travel expenses incurred by the user department under the control of Engineer-in-Chief -				
	O.	75.00			
	S.	0.01			
	R.	17.38	92.39	90.95	-1.44

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards grants to Irrigation Management Training Institute at Thuvakudi in Tiruchirapalli District under item (xvii) and settlement of Air Passage Bills by user departments under the control of Engineer-in-Chief, Water Resources Organisation, Public Works Department under item (xviii).

Reasons for the final saving under item (xviii) have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(xix)	3056.00.104.I.AA. Buckingham Canal -				
	O.	7.00	7.00	43.28	+36.28
(xx)	3056.00.104.I.AE. Non-System Works -				
	O.	16.50	16.50	39.01	+22.51
(xxi)	3056.00.104.I.AB. Vedaranyam Canal -				
	O.	3.00	3.00	24.88	+21.88

Final excess was due to pro-rata adjustments towards Interest, Establishment, Pensionary and Machinery and Equipment charges for which no Budget provision in respect of Interest, Establishment and Pensionary charges was made under items (xix) to (xxi).

	Head		Total grant		Actual expenditure	Excess + Saving -
					(in lakh of rupees)	
(xxii)	2059.80.799.I.AC. Miscellaneous Works Advances (Public Works Department) -					
	O.	3.87	3.87		15.95	+12.08

Reasons for the final excess have not been communicated (June 2005).

7. *Suspense* -

The minor head "Suspense" is not a final head of account. It accommodates interim transactions for which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for.

The Suspense head has three sub-divisions which are generally operated upon in this State at present, viz., (i) Stock, (ii) Miscellaneous Works Advances and (iii) Workshop Suspense. The transactions under each of these sub-divisions are explained below.

(i) *Stock* - The head is charged with all expenditure connected with the acquisition of stock materials and all manufacturing operations. It is credited with the value of materials issued to works or sold or otherwise disposed of. The debit balance under this head represents the book value of materials held in stock plus unadjusted charges connected with manufacturing operations, if any.

(ii) *Miscellaneous Works Advances* - These are classified under four categories -

(a) Sales on Credit

(b) Expenditure incurred on deposit works in excess of deposits received

(c) Losses, retrenchments, errors, etc., and

(d) Other items.

Broadly speaking, the head is debited with all sums which are eventually to be recovered. The balance under this head, thus, represents recoverable amounts.

(iii) *Workshop Suspense* - All charges for jobs executed or other operations in the departmental workshop are initially debited to this head pending recovery or adjustment.

From 1961-62, the State Government has been following the system of net budgeting for "Suspense" heads of account. Whereas, under the system of gross budgeting followed for all other heads, funds are obtained for gross expenditure (ignoring credits or recoveries), funds under suspense heads are provided only for net debits, i.e., after taking into account credits.

The Suspense head "Purchases" was operated under "50 - Public Works" till 31.3.1971. When materials were received from supplier or from another division or department for a specific work or for stock, their value was credited to "Purchases" so that per contra, the cost could be included at once in the accounts of the work or stock. When payment was made, the head "Purchases" was debited.

Grant No. 38 - Public Works Department - *contd.*

The head "Purchases", therefore, showed a negative (credit) balance which represented the value of stores received but not paid for.

From 1.4.1971, the cost of materials purchased is brought to account under a distinct suspense head "Purchases" within the accounts of individual work/stock. The amount indicated in the table below represents the amount outstanding as on 31.3.1971. The general suspense head "Purchases" under "50 - Public Works" (now 2059 - Public Works) was required to be continued for liquidating this balance by payment or adjustment.

An analysis of suspense transactions during 2004-2005 is given below with opening and closing balances -

	Head	*Balance on 1 April 2004*	*Debits during 2004-05*	*Credits during 2004-05*	*Balance on 31 March 2005*
				(in lakh of rupees)	
1.	2059. Public Works - 80. General - Suspense	9,58.62	3,65.70	7,05.08	6,19.24
2.	2059. Public Works -				
	1.Purchases	10.58	..	..	10.58
	2.Stock	1,45.82	-0.09	0.13	1,45.60
	3.Miscellaneous Works Advances	7,96.15	49.63	33.67	8,12.11
	4.Workshop Suspense	-95.25	..	..	-95.25
3.	2701. Major and Medium Irrigation -				
	(i)04.Medium Irrigation (Non-Commercial) Miscellaneous Works Advances	6.97	..	..	6.97
	(ii)80.General-Suspense	-30.54	18.48	20.32	-32.38
4.	2702. Minor Irrigation -				
	(i)01.Surface Water	43.01	..	..	43.01
	(ii)02.Ground Water	19.73	0.72	0.36	20.09
	Total	**18,55.09**	**4,34.44**	**7,59.56**	**15,29.97**

CAPITAL

Notes and comments -

1. In view of the saving of Rs 1,50,82.41 lakh in the grant, surrender of Rs 1,53,50.18 lakh in March 2005 proved injudicious.

2. Saving in the grant during the year worked out to 25.82 per cent.

3. In view of the saving of Rs 1,50,82.41 lakh in the grant, supplementary grant of Rs 76,55.96 lakh obtained in July 2004, December 2004 and March 2005 proved unnecessary.

4. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Bulk of the saving in the grant occurred under-

	Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)		
(i)	4702.00.101.II.JK. State Minor Irrigation Project with loan assistance from National Bank for Agriculture and Rural Development under Rural Infrastructure Development Fund - New Schemes -					
		O.	15,00.00			
		S.	29,07.19			
		R.	-36,68.52	7,38.67	6,85.16	-53.51

Supplementary grant of Rs 29,07.19 lakh obtained in July 2004 was towards formation of new anicuts, reservoirs, modernisation of tanks, regulators and supply channel etc.

Withdrawal of provision by reappropriation in March 2005 was due to non-completion of irrigation works.

Reasons for the final saving have not been communicated (June 2005).

(ii)	4701.01.211.II.JA. Canals -					
		O.	35,47.40			
		R.	-25,65.48	9,81.92	10,90.23	+1,08.31
(iii)	4701.03.277.II.JA. Improvement to Veeranam Lake for Water Supply -					
		O.	14,00.00			
		R.	-9,32.00	4,68.00	5,16.36	+48.36

Grant No. 38 - Public Works Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(iv)	4701.03.319.II.JA. Formation of Ullar Reservoir Scheme -				
	O.	7,00.00			
	R.	-6,99.64	0.36	0.62	+0.26
(v)	4701.03.301.II.JA. Dam and Appurtenant Works -				
	O.	7,26.00			
	R.	-6,66.00	60.00	1,18.91	+58.91
(vi)	4701.03.329.II.JA. Excavation of New Supply Channel from Pudav thalai tank to Venampalli -				
	O.	6,47.93			
	R.	-5,97.93	50.00	54.64	+4.64
(vii)	4701.03.326.II.JA. Formation of a Tank across Mathana-pallam River near Ramakondakalli village in Pennakaram Taluk, Dharmapuri District -				
	O.	4,50.00			
	R.	-4,48.00	2.00	2.22	+0.22

Withdrawal of provision by reappropriation in March 2005 was due to non-completion of irrigation works under items (ii) to (vii), non-finalisation of land acquisition / tenders / non-approval of additional quantity / revised design / revised administrative sanction etc. under items (ii) and (iv) to (vii).

Reasons for the final excess under items (ii), (iii), (v) and (vi) have not been communicated (June 2005).

(viii)	4701.80.800.II.JP. Irrigation schemes under Rural Infrastructure Development Fund VIII and IX with loan assistance from National Bank for Agricul-ture and Rural Development -				
	O.	20,00.00			
	R.	-20,00.00	..	..	..

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(ix)	4701.80.800.II.JS. Irrigation Projects with loan assistance from National Bank for Agriculture and Rural Development under Rural Infrastructure Development Fund - on going and new schemes -				
	O.	20,00.00			
	R.	-20,00.00	. .	. .	. .
(x)	4701.80.800.II.PK. Implementation of Tamil Nadu Water Resources Consolidation Project II -				
	O.	10,00.00			
	R.	-10,00.00	. .	. .	. .
(xi)	4701.03.303.II.JB. Spillway -				
	O.	9,80.00			
	R.	-9,80.00	. .	. .	. .

Withdrawal of entire provision by reappropriation in March 2005 under items (viii) to (x) was due to surrender of provisions made for meeting the expenditure for new schemes as necessary provisions were made for the new schemes under the relevant new heads of account whenever necessary and non-completion of irrigation works under item (xi).

	Head		Total grant	Actual expenditure	Excess + Saving -
(xii)	4701.80.800.II.JJ. *Add* - Percentage charges for establishment - Transferred from Major Head "2059. Public Works" -				
	O.	17,95.52			
	R.	-77.80	17,17.72	6.72	-17,11.00

Withdrawal of provision by reappropriation in March 2005 was due to lesser provision required under Suspense Account.

Reasons for the final saving have not been communicated (June 2005).

Grant No. 38 - Public Works Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(xiii)	4059.01.051.VI.UA. Modernisation of Prisons -				
	O.	11,19.10			
	S.	17,82.00			
	R.	-11,00.37	18,00.73	16,55.90	-1,44.83

Supplementary grant obtained in July 2004 was towards constructions, repairs and renovation of jails under 'Modernisation of Prison Administration' scheme.

Withdrawal of provision by reappropriation in March 2005 was due to non-finalisation of tender to certain prison works.

Reasons for the final saving have not been communicated (June 2005).

(xiv)	4701.03.301.II.JB. Spillway -				
	O.	9,55.00			
	R.	-8,86.00	69.00	42.83	-26.17
(xv)	4701.03.260.II.JE. Head Works -				
	O.	4,54.31			
	R.	-4,54.30	0.01	0.87	+0.86

Withdrawal of provision by reappropriation in March 2005 was due to non-completion of irrigation works under items (xiv) and (xv).

Reasons for the final saving under item (xiv) have not been communicated (June 2005).

(xvi)	4702.00.101.II.JA. Special Minor Irrigation Programme -				
	O.	11,10.00			
	S.	0.01			
	R.	-8,56.37	2,53.64	2,82.85	+29.21

Token provision obtained through supplementary grant in March 2005 was for formation of a new tank across Odai near Othakadai, hamlet of Karuppur Village.

Withdrawal of provision by reappropriation in March 2005 was due to non-completion of irrigation works.

Reasons for the final excess have not been communicated (June 2005).

Grant No. 38 - Public Works Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(xvii)	4711.01.103.II.KL. Chennai flood relief with Housing and Urban Development Corporation assistance -				
	O.	18,00.00			
	S.	0.01			
	R.	-8,00.01	10,00.00	11,76.67	+1,76.67

Token provision obtained through supplementary grant and partial enhancement of provision by reappropriation in March 2005 were towards payment of compensation in connection with the acquisition of lands for the flood relief works in Chennai City.

Withdrawal of partial provision by reappropriation in March 2005 was due to non-completion of irrigation works.

Reasons for the final excess have not been communicated (June 2005).

(xviii)	4215.01.101.II.JB. Construction of Dam for Storage of Krishna River water -				
	O.	10,03.51			
	R.	-5,00.37	5,03.14	4,93.37	-9.77

Withdrawal of provision by reappropriation in March 2005 was due to non-completion of works and non-finalisation of land acquisition.

Reasons for the final saving have not been communicated (June 2005).

(xix)	4059.01.051.I.AB. District Administration -				
	O.	3,23.05			
	S.	0.02			
	R.	1,42.54	4,65.61	-1,11.04	-5,76.65

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards installation of 1000 K.V. capacity transformer in Secretariat and payment of compensation for the lands acquired for the construction of Collectorate Building in Nagapattinam.

Reasons for the final saving have not been communicated (June 2005).

Grant No. 38 - Public Works Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(xx)	4210.01.110.II.JA. Buildings -				
	O.	27,16.32			
	S.	10,00.07			
	R.	-1,25.43	35,90.96	32,90.78	-3,00.18

Supplementary provision obtained in July 2004 was towards construction of certain buildings in three medical colleges at Thoothukudi, Tirunelveli and Kanyakumari to fulfil the Medical Council of India norms. Token provision obtained in December 2004 was towards construction of mortuaries, provision of cold storage facilities in five Government Taluk Hospitals, viz., Gingee, Thirukoilur, Tindivanam, Ulundurpet and Kallakurichi, college and hospital buildings at Government Tirunelveli Medical College and Hospital, Tirunelveli, Government Kanyakumari Medical College and Hospital at Asaripallam in Kanyakumari District, Government Thoothukudi Medical College and Hospital, Thoothukudi, buildings for the proposed Government Medical College and Hospital, Theni, buildings at Government Vellore Medical College, Vellore and Government Vellore Medical College and Hospital, Vellore.

Withdrawal of provision by reappropriation in March 2005 was due to non-receipt of Administrative Sanction for the works of construction of X-Ray Block and provision of 100 MA-X-Ray Plant to 14 numbers of Taluk Hospitals and also due to non-finalisation of tenders to the Medical Colleges.

Reasons for the final saving have not been communicated (June 2005).

6. Saving also occurred under-

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(i)	4701.03.309.II.JA. Reservoirs -				
	O.	15,58.07			
	R.	-5,00.25	10,57.82	11,91.75	+1,33.93
(ii)	4701.03.317.II.JA. Reservoir -				
	O.	3,00.00			
	R.	-2,94.70	5.30	5.18	-0.12
(iii)	4701.03.303.II.JA. Reservoirs -				
	O.	3,00.00			
	R.	-2,78.00	22.00	24.95	+2.95

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(iv)	4701.03.316.II.JA. Canals -				
	O.	10,00.00			
	R.	-3,29.00	6,71.00	7,41.93	+70.93
(v)	4701.03.313.II.JB. Dam and Appurtenant Works -				
	O.	2,00.00			
	R.	-1,95.00	5.00	3.99	-1.01
(vi)	4701.03.314.II.JA. Reservoir -				
	O.	2,54.62			
	R.	-1,67.91	86.71	96.15	+9.44

Withdrawal of provision by reappropriation in March 2005 was due to non-completion of irrigation works under items (i) to (v) and non-finalisation of land acquisition/tenders/non-approval of additional quantity/ revised design/revised administrative sanction etc. under items (i), (ii), (iv) and (vi). The decrease was partially offset by additional provision made for payment of compensation for the lands acquired for Nallathangal Odai irriagation project under item (i).

Reasons for the final excess under items (i), (iii), (iv) and (vi) and for the final saving under item (v) have not been communicated (June 2005).

(vii)	4059.01.800.II.JA. *Add* - Percentage charges for establishment transferred from Major Head "2059. Public Works" -				
	O.	10,70.63			
	R.	-50.68	10,19.95	7,05.95	-3,14.00
(viii)	4210.80.800.II.JA. *Add* - Percentage charges for establishment transferred from Major Head "2059. Public Works" -				
	O.	9,06.80			
	R.	-42.92	8,63.88	6,85.12	-1,78.76
(ix)	4225.03.800.II.JA. *Add* - Percentage charges for Establishment transferred from Major Head "2059. Public Works" -				
	O.	6,12.45			
	R.	-28.99	5,83.46	4,21.73	-1,61.73

Grant No. 38 - Public Works Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(x)	4059.01.800.I.AA. *Add* - Percentage charges for establishment transferred from Major Head "2059. Public Works" -				
	O.	2,22.80			
	R.	-10.54	2,12.26	32.75	-1,79.51
(xi)	4711.01.800.II.JD. *Add* - Percentage charges for establishment transferred from Major Head "2059. Public Works" -				
	O.	1,50.95			
	R.	-9.93	1,41.02	-6.16	-1,47.18

Withdrawal of provision by reappropriation in March 2005 was due to lesser provisions required under Suspense Account under items (vii) to (xi).

Reasons for the final saving under items (vii) to (xi) have not been communicated (June 2005).

(xii)	4701.03.300.II.JC. Spillway -				
	O.	7,12.69			
	R.	-2,80.99	4,31.70	4,15.84	-15.86
(xiii)	4701.03.260.II.JC. Canals -				
	O.	2,25.25			
	R.	-2,15.26	9.99	23.47	+13.48
(xiv)	4701.03.292.II.JC. Spillway -				
	O.	5,86.00			
	R.	-2,06.00	3,80.00	4,24.51	+44.51
(xv)	4701.03.292.II.JB. Dam and Appurtenant Works -				
	O.	1,97.50			
	R.	-79.95	1,17.55	91.84	-25.71

Withdrawal of provision by reappropriation in March 2005 was due to non-completion of irrigation works under items (xii) to (xv). The decrease was partially offset by additional provision made towards payment of compensation for the land acquired for Andiyappan Odai irrigation project under item (xv).

Reasons for the final saving under items (xii) and (xv) and for the final excess under items (xiii) and (xiv) have not been communicated (June 2005).

Grant No. 38 - Public Works Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(xvi)	4702.00.101.II.JM. Integrated water Resources Management Project with Housing and Urban Development Corporation Loan Assistance -				
	O.	18,36.00			
	R.	-2,45.38	15,90.62	15,68.83	-21.79
(xvii)	4711.02.103.VI.UC. Construction of Groyne at Periyathalai Village in Thoothukudi District -				
	S.	6,00.00			
	R.	-2,50.00	3,50.00	3,51.59	+1.59

Supplementary grant of Rs 6,00.00 lakh obtained in July 2004 was towards the work of construction of groyne for a length of 800 metres at Periyathalai Village in Thoothukudi District under item (xvii).

Withdrawal of provision by reappropriation in March 2005 was due to non-completion of irrigation works under items (xvi) and (xvii).

Reasons for the final saving under item (xvi) and for the final excess under item (xvii) have not been communicated (June 2005).

(xviii)	4701.03.313.II.JC. Spillway -				
	O.	2,00.00			
	R.	-2,00.00	..	..	..
(xix)	4701.80.800.II.JQ. Irrigation schemes with loan assistance from Housing and Urban Development Corporation -				
	O.	2,00.00			
	R.	-2,00.00	..	..	..

Withdrawal of entire provision by reappropriation in March 2005 was due to non-completion of irrigation works under item (xviii) and necessary provisions made for the new schemes under the relevant new heads of account under item (xix).

Grant No. 38 - Public Works Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(xx)	4701.80.800.II.JK. *Add* - Percentage charges for machinery and equipment transferred from Major Head "2059. Public Works" -				
	O.	1,53.23			
	S.	0.01			
	R.	9.10	1,62.34	0.13	-1,62.21

Token provision made through supplementary grant and balance provision by reappropriation in March 2005 were towards Inter-Account transfer from Major Head "2059. Public Works".

Reasons for the final saving have not been communicated (June 2005).

(xxi)	4059.01.051.II.KI. Provision for mini Reverse Osmosis Plants in Government Buildings -				
	O.	1,00.00			
	R.	-99.99	0.01	. .	-0.01

Specific reasons for withdrawal of provision by reappropriation in March 2005 have not been communicated.

7. Excess in the grant occurred under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	4701.03.280.II.PA. Modemisation and Rehabilitation of Chittar System Under Water Resources Consolidation Project-Stage I -				
	S.	0.01			
	R.	43,62.64	43,62.65	56,87.32	+13,24.67
(ii)	4701.03.291.II.JA. Canals -				
	O.	5,17.35			
	S.	0.01			
	R.	1,63.24	6,80.60	7,27.55	+46.95

Grant No. 38 - Public Works Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(iii)	4701.03.318.II.JA. Canals -				
	O.	2,48.28			
	S.	0.01			
	R.	86.09	3,34.38	3,56.53	+22.15
(iv)	4701.03.307.II.JA. Canals -				
	O.	10.00			
	S.	0.01			
	R.	72.66	82.67	60.34	-22.33
(v)	4701.03.288.II.PA. Modernisation and Rehabilitation of Thamirabarani Anicut System under Water Resources Consolidation Project-Stage II -				
	S.	0.01			
	R.	39.99	40.00	43.88	+3.88
(vi)	4701.03.304.II.JA. Canals -				
	O.	39.12			
	S.	0.01			
	R.	35.87	75.00	82.94	+7.94
(vii)	4701.03.226.II.JC. Canals -				
	S.	0.01			
	R.	26.28	26.29	29.15	+2.86

Token provision obtained through supplementary grant in March 2005 was towards the extension of World Bank assisted Water Resources Consolidation Project upto 30.9.2004 under item (i), expenditure on Irrigation and Drinking Water facilities to 58 villages in Usilampatti Taluk from Vaigai Reservoir under item (ii), extension work of Nilayur Channel under item (iii), work of Gadana Extension Scheme under item (iv), compensation in connection with the acquisition of land for Kadamba and Perur Bypass Channel under item (v), expenditure for the work under Cauvery Channel (Narayana Cauvery) under item (vi) and enhanced compensation in connection with the acquisition of land for Kullursandai Reservoir Scheme under item (vii).

Enhancement of provision by reappropriation in March 2005 was towards extension of World Bank assisted Water Resources Consolidation Project upto 30.9.2004 under item (i), progress of works, enhanced provisions allowed for various works under Irrigation side under items (ii), (iii), (iv) and (vi), payment of compensation in connection with the acquisition of land for Kadamba and Perur Bypass Channel under item (v) and payment of compensation for lands under item (vii). The enhancement of provision was partially offset by decrease thereunder due to non-finalisation of land acquisition/tenders/non-approval of additional quantity/ revised design/revised administrative sanction under items (i) to (iii).

Reasons for the final excess under items (i) to (iii), (v) to (vii) and for the final saving under item (iv) have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(viii)	4702.00.101.II.JL. Scheme for Desilting and upgradation of tanks with ayacut of more than 100 acres -				
	O.	25,00.00			
	S.	0.01			
	R.	24,71.67	49,71.68	49,63.74	-7.94
(ix)	4702.00.101.II.JJ. Modernisation of Tanks with loan from National Bank for Agriculture and Rural Development -				
	O.	3.95			
	S.	0.02			
	R.	11,44.14	11,48.11	11,41.60	-6.51
(x)	4702.00.101.II.JI. Implementation of Special Minor Irrigation Programme with the loan assistance from National Bank for Agriculture and Rural Development -				
	O.	33.00			
	S.	0.01			
	R.	1,22.03	1,55.04	1,59.35	+4.31

Token provision obtained through supplementary grant in March 2005 was towards the expenditure for desilting and upgradation of tanks with ayacut of more than 100 acres under item (viii), modernisation of tanks with loan assistance from National Bank for Agriculture and Rural Development under item (ix) and formation of new Special Minor Irrigation Tanks with the loan assistance from National Bank for Agriculture and Rural Development under item (x).

Enhancement of provision by reappropriation in March 2005 was due to sanction for payment of cash in lieu of rice component for the Desilting Works completed under Sampoorna Grameen Rojgar Yojana (SGRY) Scheme under item (viii) and administrative sanction / progress of works, enhanced provisions allowed for various works under Irrigation side under items (viii) to (x).

Reasons for the final saving under items (viii) and (ix) and for the final excess under item (x) have not been communicated (June 2005).

(xi)	4202.04.800.II.JW. *Add* - Percentage charges for establishment transferred from Major Head "2059. Public Works" -				
	O.	55.56			
	R.	-2.63	52.93	11,89.89	+11,36.96

Grant No. 38 - Public Works Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(xii)	4202.04.800.II.JX. *Add* - Percentage charges for machinery and equipment transferred from Major Head "2059.Public Works" -				
	O.	0.67			
	R.	-0.03	0.64	21.80	+21.16
(xiii)	4216.80.800.II.JU. *Add* - Percentage charges for establishment transferred from Major Head "2059. Public Works" -				
	O.	10.67			
	R.	-0.51	10.16	25.24	+15.08

Withdrawal of provision by reappropriation in March 2005 was due to lesser provisions required under Suspense Account under items (xi) to (xiii).

Reasons for the final excess under items (xi) to (xiii) have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(xiv)	4059.60.051.VI.UB. Buildings -				
	O.	3,02.18			
	S.	0.01			
	R.	3,86.58	6,88.77	6,14.43	-74.34
(xv)	4059.01.051.II.JG. Administration of Justice -				
	O.	1,98.92			
	S.	20.01			
	R.	2,08.64	4,27.57	4,06.29	-21.28
(xvi)	4059.01.051.II.JX. Buildings - Raj Bhavan -				
	S.	0.01			
	R.	83.36	83.37	83.04	-0.33
(xvii)	4059.01.051.I.BD. Buildings - Secretariat -				
	O.	10.10			
	S.	0.01			
	R.	50.46	60.57	57.05	-3.52

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(xviii)	4059.01.051.I.AE. Administration of justice -				
	O.	6.50			
	S.	0.01			
	R.	30.09	36.60	33.85	-2.75

Supplementary grant of Rs 20.00 lakh obtained in July 2004 was towards land acquisition cost for construction of Combined Court Buildings at Theni District under item (xv). Token provision obtained through supplementary grant in March 2005 was towards construction of Combined Court Buildings at Tirupathur in Vellore District under item (xiv), repayment of principal and payment of interest for the loan obtained from the Housing and Urban Development Corporation for construction of buildings for High Court Bench at Madurai under item (xv), construction of Presidential Suit and renovation works for Main Building and Guest House at Raj Bhavan, Chennai under item (xvi), civil and electrical repairs to the Namakkal Kavignar Maaligai at Secretariat under item (xvii) and construction of buildings for Library Block, Computer Block and State Legal Services Authority in High Court Complex under item (xviii).

Enhancement of provision by reappropriation in March 2005 was towards construction of Combined Court Buildings with subsidiary building at Srivilliputhur in Virudhunagar District, Tirupathur in Vellore, construction of 12 Court Halls and Administrative Block, air-conditioned facilities to Conference Halls and Libraries in High Court Bench in Ulaganeri under item (xiv), provision of air-conditioned facilities, power mains, construction of additional Library Block in the main building of High Court, construction of building for Judicial Academy shifted to Malligai, Greenways Road, land acquisition charges for combined court building at Periakulam in Theni District under item (xv), restoration of Main Building at Raj Bhavan, construction of Presidential Suit at Raj Bhavan, restoration work of leaky roof in Guest Block, repairs to exterior block at Raj Bhavan under item (xvi), civil and electrical repair works of the Namakkal Kavignar Maaligai building in Secretariat under item (xvii) and construction of buildings in High Court Complex to accommodate Library, Post Office, Computer Block and a new building for Tamil Nadu Legal Services Authority, Chennai under item (xviii).

Reasons for the final saving under items (xiv), (xv), (xvii) and (xviii) have not been communicated (June 2005).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(xix)	4225.03.277.II.JU. Buildings -				
	O.	18,28.52			
	S.	0.02			
	R.	3,62.10	21,90.64	21,28.31	-62.33

Token provision obtained through supplementary grant in December 2004 and March 2005 and balance provision by reappropriation in March 2005 were towards construction of 100 hostel buildings to Backward Classes, Most Backward Classes and Denotified Communities.

Reasons for the final saving have not been communicated (June 2005).

(xx)	4701.80.800.II.PC. Environmental Action Plans under Water Resources Consolidation Project -				
	O.	0.01			
	S.	0.01			
	R.	1,71.82	1,71.84	1,71.87	+0.03
(xxi)	4701.03.321.II.PA. Dam Safety Works -				
	S.	0.01			
	R.	78.08	78.09	77.45	-0.64
(xxii)	4701.80.800.II.PI. Strengthening of Institutional offices under Water Resources Organisation -				
	O.	0.01			
	S.	0.01			
	R.	38.88	38.90	37.29	-1.61

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards the extension of World Bank assisted Water Resources Consolidation Project upto 30.9.2004 under items (xx) to (xxii).

Reasons for the final saving under item (xxii) have not been communicated (June 2005).

Grant No. 38 - Public Works Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(xxiii)	4701.03.261.II.JB. Head works -				
	O.	15.28			
	S.	0.01			
	R.	92.34	1,07.63	1,16.14	+8.51
(xxiv)	4701.03.292.II.JD. Buildings -				
	S.	0.01			
	R.	29.99	30.00	26.92	-3.08

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards Head Works for Irukkangudi Reservoir Scheme under item (xxiii) and construction of Quarters for the employees of Andiappan Odai Reservoir Scheme under item (xxiv).

Reasons for the final excess under item (xxiii) and for the final saving under item (xxiv) have not been communicated (June 2005).

(xxv)	4701.03.292.II.JA. Reservoir -				
	O.	2,18.00	2,18.00	2,82.69	+64.69

Reasons for the final excess have not been communicated (June 2005).

(xxvi)	4701.03.338.II.JA. Modernisation of tanks, Regulators and supply channel etc. with loan assistance from National Bank for Agriculture and Rural Development -				
	S.	0.02			
	R.	49.83	49.85	55.18	+5.33

Token provision obtained through supplementary grant in December 2004 and March 2005 and balance provision by reappropriation in March 2005 were towards the expenditure for the work of modernisation of tanks, regulators and supply channels at Thirukattupalli.

Reasons for the final excess have not been communicated (June 2005).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(xxvii)	4220.60.101.II.JA. Buildings -				
	S.	0.01			
	R.	50.99	51.00	52.99	+1.99

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards renovation of Rajaji Mani Mandapam at Chennai and construction of Auditorium Building at Kumbakonam.

Reasons for the final excess have not been communicated (June 2005).

(xxviii)	4701.03.320.II.JA. Reservoir -				
	O.	3,02.82			
	S.	0.01			
	R.	-55.22	2,47.61	3,55.43	+1,07.82

Token provision obtained through supplementary grant in March 2005 was towards payment of land cost for the formation of Reservoir across Mirukandanadhi.

Withdrawal of provision by reappropriation in March 2005 was due to non-completion of irrigation works. The decrease was partially offset by additional provision made towards payment of compensation for the land acquired for the Mirukandanadhi Project.

Reasons for the final excess have not been communicated (June 2005).

(xxix)	4216.01.106.VI.UA. Administration of Justice -				
	O.	29.02			
	S.	40.01			
	R.	55.51	1,24.54	1,17.15	-7.39

Supplementary grant of Rs 40.00 lakh obtained in December 2004, token provision in March 2005 and balance provision by reappropriation in March 2005 were towards construction of compound wall around the periphery of Ulaganery Periyakanmoi, formation of approach road to the Judges Quarters with separate entrance from the main road, construction of Judicial Magistrates Quarters, District Munsif Quarters and Sub-Judge Quarters.

Reasons for the final saving have not been communicated (June 2005).

(xxx)	4711.02.103.II.JJ. Construction of Rubble Mound Sea Wall -				
	O.	39.87			
	S.	0.01			
	R.	28.18	68.06	67.71	-0.35

Grant No. 38 - Public Works Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(xxxi)	4711.01.103.II.KM. Formation of flood bank for Flood Protection at Kosasthalaiyar River near Karanodai Bridge -				
	S.	0.01			
	R.	24.99	25.00	23.87	-1.13

Token provision obtained through supplementary grant and balance provision by reappropriation in March 2005 were towards construction of rubble mound wall along seashore of North Chennai Coast under item (xxx) and formation of an embankment from Karanodai to Kuthiraipallam Village in Kosasthalaiyar River under item (xxxi).

Reasons for the final saving under item (xxxi) have not been communicated (June 2005).

(xxxii)	4701.03.299.II.JC. Spillway -				
	O.	1,61.19			
	S.	0.01			
	R.	-69.03	92.17	1,79.95	+87.78

Token provision obtained through supplementary grant in March 2005 was towards construction of Shenbagathope Reservoir with the loan assistance from National Bank for Agriculture and Rural Development.

Specific reasons for the withdrawal of provision by reappropriation in March 2005 have not been communicated. The decrease was partially offset by additional provision made towards irrigation works, construction of Staff Quarters and Inspection Bangalows in Shenbagathope Reservoir.

Reasons for the final excess have not been communicated (June 2005).

(xxxiii)	4235.02.106.VI.UC. Buildings -				
	O.	9.20			
	R.	17.80	27.00	25.08	-1.92
(xxxiv)	4059.01.051.I.AJ. Public Works -				
	O.	3.06			
	R.	15.75	18.81	17.47	-1.34
(xxxv)	4216.01.106.II.JA. Public Works Department - Housing Scheme -				
	O.	0.07			
	R.	13.83	13.90	13.01	-0.89

Grant No. 38 - Public Works Department - *contd.*

Enhancement of provision by reappropriation in March 2005 was towards construction of Toilet Block with running water facilities in Government Children Home at various places under item (xxxiii), renovation of existing ground floor at Cooum House building in Omandurar Government Estate, improvements to State Guest House at Chindadaripet under item (xxxiv) and provision of electricity charges in Tamil Nadu State Head Quarters at Ooty and improvements to the Bungalow occupied by the Honourable Judge under item (xxxv).

Reasons for the final saving under items (xxxiii) and (xxxiv) have not been communicated (June 2005).

	Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(xxxvi)	4070.00.800.II.JA. *Add* - Percentage charges for Establishment transferred from the Major Head "2059. Public Works" -	. .	7,09.59	+7,09.59
(xxxvii)	4702.00.800.II.JW. *Add* - Percentage charges for Establishment transferred from the Major Head "2701. Major and Medium Irrigation" -	. .	3,74.85	+3,74.85
(xxxviii)	4711.01.800.II.JG. *Add* - Establishment charges transferred on percentage basis from Major Head "2701. Major and Medium Irrigation" -	. .	1,26.25	+1,26.25
(xxxix)	4702.00.800.II.JX. *Add* - Percentage charges for Machinery and Equipment transferred from the Major Head "2701.Major and Medium Irrigation" -	. .	35.43	+35.43
(xl)	4250.00.800.II.JW. *Add* - Percentage charges for Establishment transferred from Major Head "2059. Public Works" -	. .	32.80	+32.80
(xli)	4401.00.800.II.JA. *Add* - Percentage charges for Establishment transferred from Major Head "2059. Public Works" -	. .	18.83	+18.83

Grant No. 38 - Public Works Department - *contd.*

	Head	*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(xlii)	4070.00.800.II.JB. *Add* - Percentage charges for Machinery and Equipment transferred from the Major Head "2059. Public Works" -	. .	12.86	+12.86
(xliii)	4711.01.800.II.JH. *Add* - Machinery and Equipment charges transferred on percentage basis from Major Head "2701. Major and Medium Irrigation" -	. .	11.93	+11.93

Specific reasons for the final excess under items (xxxvi) to (xliii) have not been communicated (June 2005).

8. In respect of the heads mentioned below which were ongoing schemes/services, expenditure had been incurred without provision either in the Budget or in the Supplementary Estimates and exceeded the limits prescribed in the New Service Rules constituting New Service / New Instrument of Service. Failure to observe the prescribed procedure had led to incurring of the expenditure on the schemes without the authority of the Legislature.

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	4059.01.051.I.AO. Fire protection and control -				
	R.	1.36	1.36	15.94	+14.58
(ii)	4701.03.242.II.JB. Canals -				
	R.	16.38	16.38	13.36	-3.02

Provision by reappropriation in March 2005 was based on administrative sanctions / progress of works under items (i) and (ii) and payment of compensation for the lands acquired for Madurantakam Tank project under item (ii).

9. *Suspense* -

The nature of suspense transactions has been explained below the Revenue Section. An analysis of the suspense transactions accounted for during 2004-05 is given below together with opening and closing balances under different heads.

Head	*Balance on 1 April 2004*	*Debits during 2004-05*	*Credits during 2004-05*	*Balance on 31 March 2005*
		(in lakh of rupees)		
4215. Capital Outlay on Water Supply and Sanitation -				
1. Stock	- 4.96	..	5.30	- 10.26
2. Miscellaneous Works Advances	-24.94	..	..	-24.94
Total	**- 29.90**	..	**5.30**	**-35.20**
4701. Capital Outlay on Major and Medium Irrigation - Commercial -				
1. Purchases	0.25	..	..	0.25(b)
2. Stock	43.77	-1.07	0.20	42.50
3. Miscellaneous Works Advances	-87.10	0.58	4.33	-90.85
4. Workshop Suspense	8.23	..	..	8.23
Total	**-34.85**	**-0.49**	**4.53**	**-39.87**

(b) Plus balance is under examination.

Grant No. 38 - Public Works Department - *concld.*

Head	*Balance on 1 April 2004*	*Debits during 2004-05*	*Credits during 2004-05*	*Balance on 31 March 2005*
	(in lakh of rupees)			
4701. Capital Outlay on Major and Medium Irrigation - Non - Commercial -				
1. Purchases	-9.89	..	..	-9.89
2. Stock	71.07	..	..	71.07
3. Miscellaneous Works Advances	94.95	..	..	94.95
4. Workshop Suspense	0.46	..	..	0.46
Total	**1,56.59**	..	..	**1,56.59**
4711. Capital Outlay on Flood Control Projects -				
1. Stock	24.22	..	..	24.22
2. Miscellaneous Works Advances	- 0.04	..	..	- 0.04(a)
Total	**24.18**	..	..	**24.18**

(a) Minus balance is under examination.

Grant No. 39 - Revenue Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)	

REVENUE

2020. **Collection of Taxes on Income and Expenditure**
2029. **Land Revenue**
2035. **Collection of Other Taxes on Property and Capital Transactions**
2049. **Interest Payments**
2052. **Secretariat - General Services**
2053. **District Administration**
2059. **Public Works**
2070. **Other Administrative Services**
2075. **Miscellaneous General Services**
2230. **Labour and Employment**
2235. **Social Security and Welfare**
2236. **Nutrition**
2250. **Other Social Services**
2506. **Land Reforms**
3454. **Census, Surveys and Statistics**
3475. **Other General Economic Services**
3604. **Compensation and Assignments to Local Bodies and Panchayati Raj Institutions**

Voted

		Total grant or appropriation	Actual expenditure	Excess + Saving -
Original	9,17,04,27			
Supplementary	4.06,97	9,21,11,24	9,03,62,79	-17,48,45
Amount surrendered during the year (March 2005)				16,53,29

Charged

		Total grant or appropriation	Actual expenditure	Excess + Saving -
Original	3			
Supplementary	. .	3	. .	-3
Amount surrendered during the year (March 2005)				2

Grant No. 39 - Revenue Department - *concld.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
CAPITAL				
4070. Capital Outlay on Other Administrative Services				
5475. Capital Outlay on other General Economic Services				
Voted				
Original	23,48,84			
Supplementary	14,38,62	37,87,46	36,46,58	-1,40,88
Amount surrendered during the year				Nil

REVENUE

Note -

Though the ultimate saving in the voted grant worked out to Rs 17,48.45 lakh, Rs 16,53.29 lakh only was surrendered in March 2005.

CAPITAL

Note -

Though the ultimate saving in the voted grant worked out to Rs 1,40.88 lakh, no amount was surrendered in March 2005.

Grant No. 40 - Rural Development Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)	
REVENUE				
2015. Elections				
2070. Other Administrative Services				
2202. General Education				
2210. Medical and Public Health				
2215. Water Supply and Sanitation				
2216. Housing				
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes				
2235. Social Security and Welfare				
2236. Nutrition				
2251. Secretariat - Social Services				
2501. Special Programmes for Rural Development				
2505. Rural Employment				
2515. Other Rural Development programmes				
2810. Non-Conventional Sources of Energy				
3451. Secretariat - Economic Services				
3454. Census Surveys and Statistics				
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions				
Voted				
Original	16,11,17,16			
Supplementary	4,16,99,14	20,28,16,30	19,86,77,57	-41,38,73
Amount surrendered during the year (March 2005)				60,30,70
Charged				
Original	3			
Supplementary	70	73	74	+1
Amount surrendered during the year				*Nil*

Grant No. 40 - Rural Development Department - *concld.*

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

CAPITAL

4515. Capital Outlay on other Rural Development Programmes

4702. Capital Outlay on Minor Irrigation

Voted				
Original	3,41,43,94			
Supplementary	2,78,42,68	6,19,86,62	6,18,15,45	-1,71,17
Amount surrendered during the year (March 2005)				18

REVENUE

Notes-

1. In view of the ultimate saving of Rs 41,38.73 lakh in the voted grant, surrender of Rs 60,30.70 lakh in March 2005 proved injudicious.

2. The excess of Rs.0.01 lakh (actual excess of Rs.934) over the charged appropriation requires regularisation.

CAPITAL

Note and comment -

1. Though the ultimate saving in the voted grant worked out to Rs 1,71.17 lakh, Rs 0.18 lakh only was surrendered in March 2005.

2. *Head*		*Total grant*	*Actual expenditure*	*Excess+ Saving -*
			(in lakh of rupees)	
4515.00.800.II.JJ. Construction of Office Building - Executed by Director of Rural Development -				
R.	15,00.00	15,00.00	15,00.00	. .

Provision obtained by reappropriation in March 2005 was towards construction of office quarters with camp office to Additional Collector (Development), Director of Rural Development Authority, Dharmapuri.

Expenditure on the above head was incurred without provision either in the Budget or in the Supplementary Estimates. As the expenditure exceeded the limits prescribed, it constituted New Service / New Instrument of Service. Failure to observe the prescribed procedure in the New Service Rules resulted in the expenditure having been incurred without the authority of the Legislature.

Grant No. 41 - School Education Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2059. Public works				
2202. General Education				
2204. Sports and Youth Services				
2205. Art and Culture				
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes				
2235. Social Security and Welfare				
2251. Secretariat - Social Services				
2505. Rural Employment				
Voted				
Original	41,42,73,01			
Supplementary	10,45,89	41,53,18,90	37,28,77,19	-4,24,41,71
Amount surrendered during the year (March 2005)				5,06,98,10
Charged				
Original	*3*			
Supplementary	*81*	*84*	*82*	*-2*
Amount surrendered during the year (March 2005)				*2*
CAPITAL				
4202. Capital Outlay on Education, Sports, Art and Culture				
Voted				
Original	60,00,00			
Supplementary	98,00	60,98,00	60,83,46	-14,54
Amount surrendered during the year				Nil

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

LOANS

7610. Loans to Government Servants etc.
7615. Miscellaneous Loans

Voted

Original	3,50			
Supplementary	11,60	15,10	1,14	-13,96
Amount surrendered during the year (March 2005)				1

REVENUE

Notes and comments-

1. As the ultimate saving in the voted grant worked out to Rs 4,24,41.71 lakh, surrender of Rs 5,06,98.10 lakh in March 2005 proved injudicious.

2. Saving in the voted grant worked out to 10.22 *per cent.*

3. In view of the saving of Rs 4,24,41.71 lakh in the voted grant, supplementary grant of Rs 10,45.52 lakh in July 2004 proved unnecessary.

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the voted grant occurred under -

Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(i)	2202.01.102.I.AD. Grants to Non-Government Elementary Schools -				
	O.	6,86,74.60			
	S.	1,74.63			
	R.	-1,60,28.74	5,28,20.49	5,60,56.37	+32,35.88

Grant No. 41 - School Education Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(ii)	2202.01.101.I.AC. Salaries to Panchayat Union Elementary School Teachers -				
	O.	10,90,78.16			
	S.	3,99.20			
	R.	-1,01,59.90	9,93,17.46	10,03,38.68	+10,21.22
(iii)	2202.01.101.I.AA. Salaries of Municipal and Corporation Elementary School Teachers -				
	O.	1,28,45.80			
	S.	23.21			
	R.	-26,09.83	1,02,59.18	1,02,59.44	+0.26
(iv)	2202.01.101.I.AB. Government Elementary Schools-				
	O.	36,01.13			
	S.	0.01			
	R.	-6,47.62	29,53.52	29,22.70	-30.82

Provision obtained through supplementary grant in July 2004 and March 2005 under items (i) to (iv) was towards payment of one-third of the differential amount for the period of two years from 1990 to 1992 in respect of 7591 secondary grade teachers working under the control of Director of Elementary Education who were on consolidated pay during 1990 to 1992 subject to certain conditions and also towards the payment of salary to the temporary assistants appointed on contract basis and filling up of BT and Secondary Grade Teacher posts on consolidated basis under items (ii),(iii) and (iv).

Withdrawal of provision by reappropriation in March 2005 was due to latest assessment of eligible personnel based on actuals reported under item (i) and non-filling up of vacant posts as expected based on the latest assessment of staff strength under items (ii),(iii) and (iv).

Reasons for the final excess under items (i),(ii) and (iii) and final saving under item(iv) have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(v)	2202.02.109.I.AA. Salary of Teachers and staff in the Government Secondary and Higher Secondary Schools-				
	O.	10,26,88.98			
	S.	0.01			
	R.	-1,39,89.53	8,86,99.46	9,15,02.23	+28,02.77

Token provision obtained through supplementary grant and partial enhancement of provision by reappropriation in March 2005 were towards payment of salary to the temporary assistants appointed on contract basis and filling up of BT and Secondary Grade Teacher posts on consolidated basis. Withdrawal of partial provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts as expected and based on the latest assessment of staff strength.

Reasons for the final excess have not been communicated (June 2005).

Grant No. 41 - School Education Department - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(vi)	2202.02.110.I.AA. Assistance to Aided high schools and Higher secondary schools-				
	O.	6,48,71.96			
	S.	11.50			
	R.	-65,87.76	5,82,95.70	6,21,63.65	+38,67.95

Provision obtained through supplementary grant in July 2004 was towards payment of one-third of the differential amount for the period of two years from 1990 to 1992 in respect of 357 secondary grade teachers working under the control of Director of School Education who were on consolidated pay during 1990 to 1992 subject to certain condition.

Withdrawal of provision by reappropriation was due to non-filling up and delayed filling up of vacant posts and based on actuals reported.

Reasons for the final excess have not been communicated (June 2005).

(vii)	2202.02.109.I.AB. Salaries of Municipal and Corporation Secondary / Higher Secondary School Teachers-				
	O.	88,21.86			
	S.	0.01			
	R.	-15,60.37	72,61.50	75,08.05	+2,46.55
(viii)	2202.01.104.I.AA. District Elementary Educational-Subordinate Officers-				
	O.	62,98.48			
	S.	0.02			
	R.	-9,43.43	53,55.07	53,55.09	+0.02

Token provision obtained through supplementary grant in March 2005 under items (vii) and (viii) was towards payment of salary to the temporary assistants appointed on contract basis and filling up of BT and Secondary Grade Teacher posts on consolidated basis and also for payment of office expenses for the Directorate of Elementary Education under item (viii).

Withdrawal of provision by reappropriation in March 2005 under items (vii) and (viii) was mainly due to non-filling up of vacant posts as expected and filling up of posts on consolidated pay.

Reasons for the final excess under item (vii) have not been communicated (June 2005).

Grant No. 41 - School Education Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(ix)	2202.01.800.III.SA. New Education Policy - Operation Black Board Scheme-				
	O.	12,17.37			
	R.	-12,17.37	..	..	..
(x)	2202.02.109.II.KB. Imparting of Computer Literacy in High Schools-				
	O.	5,30.00			
	R.	-5,30.00	..	..	..
(xi)	2202.01.101.VI.UA. Sarva Shiksha Abhiyan-				
	O.	89,68.32			
	R.	-89,68.32	..	..	..

Withdrawal of entire provision by reappropriation in March 2005 was due to completion of "Operation Black Board" scheme under item (ix), nil provision made for the scheme of implementation of Computer Education Programme in high schools due to court stay order under item (x) and reclassification of group head of account in respect of "Sarva Shiksha Abhiyan" Scheme from the Shared to that of Plan under item (xi).

(xii)	2202.02.109.II.JX. Provision of Computers in Higher Secondary Schools-				
	O.	38,42.23			
	S.	0.01			
	R.	-8,80.99	29,61.25	29,61.25	..

Token provision obtained through supplementary grant in March 2005 was towards reclassification of the detailed head of account made for the implementation of the Computer Education Programme in Schools.

Withdrawal of provision by reappropriation in March 2005 was mainly due to reclassification of the detailed head of account from "2202.02.109.JX.1901 to 2202.02.109.JX.3303" and due to delay in teachers assuming charge after appointments were made.

(xiii)	2505.01.702.II.JJ. Assistance for Primary Education under Prime Minister Gramodaya Yojana Scheme-				
	O.	11,02.36			
	S.	0.01			
	R.	18,59.79	29,62.16	4,65.20	-24,96.96

Token provision obtained through supplemental grant and enhancement of provision by reappropriation in March 2005 were towards implementation of schemes including provision of furniture to schools under Prime Minister Gramodaya Yojana Scheme.

Grant No. 41 - School Education Department - *contd.*

Reasons for the final saving have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(xiv)	2202.02.108.I.AA. Examinations conducted by the Director of Government Examinations -				
	O.	36,47.24			
	S.	0.01			
	R.	-4,75.32	31,71.93	31,06.44	-65.49

Token provision obtained through supplementary grant in March 2005 was towards payment of office expenses for the Directorate of Government Examinations. Withdrawal of provision by reappropriation in March 2005 was mainly due to non-filling up of vacant posts as expected.

Final saving was due to remittance of the balance amount of advance sanctioned to the Inspecting Officers/Camp Officers for remuneration, contingencies and tour travelling allowance to Government after incurring the expenditure towards conduct of examinations and central valuation throughout the state.

(xv)	2202.02.101.I.AA. Inspection of General Schools-				
	O.	25,88.98			
	S.	0.03			
	R.	-3,04.96	22,84.05	22,80.21	-3.84
(xvi)	2205.00.105.I.AF. Charges on account of the Tamil Nadu Public Libraries Act, 1948-				
	O.	13,51.50			
	S.	0.01			
	R.	-1,79.68	11,71.83	11,12.22	-59.61
(xvii)	2202.02.105.II.JC. Redressal of the Problem of Affected Students of Teachers Training Institute-				
	O.	3,19.81			
	R.	-2,94.28	25.53	28.89	+3.36

Token provision obtained through supplementary grant in March 2005 under items (xv) and (xvi) was towards payment of salary to the temporary assistants appointed on contract basis and filling up of BT and Secondary Grade Teacher posts on consolidated basis and also towards payment of office expenses and rent, rates and taxes under item (xv) .

Withdrawal of provision by reappropriation in March 2005 under items (xv), (xvi) and (xvii) was due to non-filling up of vacant posts as expected and on the latest assessment of staff strength.

Final saving under item (xvi) was due to non-filling up of further vacancies in the Directorate of Public Libraries, Chennai.

Reasons for the final saving under item (xv) and for the final excess under item (xvii) have not been communicated(June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(xviii)	2202.02.109.II.KA. Establishing Language Teaching Laboratories-				
	O.	3,77.10			
	R.	-2,08.35	1,68.75	1,68.75	..
(xix)	2202.02.109.II.JZ. Supply of Teaching appliances to High Schools and Higher Secondary Schools-				
	O.	1,46.86			
	R.	-1,23.23	23.63	23.63	..

Withdrawal of provision by reappropriation in March 2005 under items (xviii) and (xix) was due to non-release of payment to vendors due to non-commencement of supply of articles and partial supply of articles.

6. Excess in the voted grant occurred under-

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(i)	2202.01.101.II.JD. Sarva Shiksha Abhiyan -				
	S.	0.02			
	R.	1,04,06.42	1,04,06.44	1,04,06.43	-0.01
(ii)	2202.01.101.II.JE. National Programme for Education of Girls at Elementary School Level under Sarva Shiksha Abhiyan-				
	S.	0.02			
	R.	1,22.80	1,22.82	1,22.83	+0.01

Token provision obtained through supplementary grant in December 2004 and March 2005 and enhancement of provision by reappropriation in March 2005 were towards reclassification of group head of account in respect of "Sarva Shiksha Abhiyan" scheme from Shared scheme to that of Plan under items (i) and (ii).

	Head		Total grant	Actual expenditure	Excess + Saving -
(iii)	2202.01.101.I.AD. Salary payment to Teachers under Sarva Shiksha Abhiyan (SSA)-				
	S.	0.03			
	R.	9,00.25	9,00.28	9,00.26	-0.02

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 were towards upgradation of 676 Head Master posts consequent on the upgradation of 676 primary schools to that of middle schools and payment of salary due to filling up of B.T. and Secondary Grade teacher posts in schools under "Sarva Shiksha Abhiyan" Scheme which was partly offset by reduction in provision due to delay in assumption of charge by teachers after appointments were made and delay in making appointments.

	Head			*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)		
(iv)	2202.01.800.II.JC. Free Supply of Uniforms to Pupils-					
		O.	33,37.40			
		S.	0.01			
		R.	6,34.23	39,71.64	39,71.64	. .
(v)	2225.01.789.II.JB. Supply of Uniforms to Pupils under Special Component Plan-					
		O.	10,20.91			
		S.	0.01			
		R.	1,07.44	11,28.36	11,28.36	. .
(vi)	2202.02.105.III.SA. Setting up of District Institute of Education and Training in Tamil Nadu-					
		O.	12,58.64			
		S.	0.04			
		R.	6,36.79	18,95.47	18,90.70	-4.77
(vii)	2059.01.053.I.AR. Buildings - Schools (Administered by Chief Engineer (Buildings))-					
		O.	11,50.81			
		S.	0.01			
		R.	5,50.01	17,00.83	16,68.65	-32.18
(viii)	2202.01.108.II.JC. Supply of Text Books to Students-					
		O.	17,56.26			
		S.	0.01			
		R.	1,17.51	18,73.78	18,73.77	-0.01

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(ix)	2235.60.200.I.BF. Special Provident Fund-cum-Gratuity scheme for Aided Educational Institutions - controlled by the Director of Elementary Education -				
	O.	61.80			
	S.	0.01			
	R.	76.99	1,38.80	96.96	-41.84
(x)	2202.05.103.III.SB. Assistance to Eminent Sanskrit Scholars in Indigent circumstances-				
	O.	0.01			
	S.	0.01			
	R.	19.23	19.25	18.36	-0.89
(xi)	2202.02.004.VI.UA. Implementation of Teacher Education Programme in Tamil Nadu-				
	S.	0.01			
	R.	10.49	10.50	10.50	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards payment of 2003-04 stitching charges for free supply of uniforms to school students under items (iv) and (v), restructuring and reorganisation of Teacher Education for District Institutes of Education and Training under item (vi), replacement of thatched roof of schools under item (vii), free supply of books to the school students due to increase in student strength under item (viii), payment of Government contribution to the Special Provident Fund-cum-Gratuity Scheme for the retired teachers and staff of aided schools under item (ix), providing assistance to eminent Sanskrit scholars in Indigent circumstances under item (x) and imparting training to the teachers under Teachers Education Research and Training scheme under item (xi).

Reasons for the final saving under items (vi),(vii) and (ix) have not been communicated (June 2005).

(xii)	2202.02.105.I.AC. Grants to Regional Institute of English, South India, Bangalore -				
	O.	16.00			
	S.	0.01			
	R.	15.99	32.00	32.00	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was towards settlement of dues.

CAPITAL

Notes -

1. Though the ultimate saving in the grant worked out to Rs 14.54 lakh, no amount was surrendered in March 2005.

2. Saving in the grant worked out to 0.24 *per cent*.

3. In view of the saving of Rs 14.54 lakh, supplementary grant of Rs 98.00 lakh obtained in March 2005 proved excessive.

LOANS

Notes and comment -

1. Though the ultimate saving in the grant worked out to Rs 13.96 lakh, only a token amount was surrendered in March 2005.

2. In view of the ultimate saving of Rs 13.96 lakh in the grant, provision of Rs 11.60 lakh obtained through supplementary grant in March 2005 proved unnecessary.

3. Saving in the grant worked out to 92.45 *per cent*.

4. Saving in the grant mainly occurred under-

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
7610.00.202.I.AE. Loans to Teaching and Non-teaching staff of Aided Schools for purchase of Motor Conveyance - Controlled by Directorate of School Education-				
S.	11.60			
R.	3.39	14.99	0.94	-14.05

Provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 were towards sanction of two wheeler loans to teaching and non-teaching staff of aided schools.

Reasons for the final saving have not been communicated (June 2005).

Grant No. 42 - Small Industries Department

Major heads		Total grant or appropriation	Actual expenditure	Excess + Saving -
		(In Thousands of Rupees)		
REVENUE				
2407. Plantations				
2851. Village and Small Industries				
2852. Industries				
2885. Other Outlays on Industries and Minerals				
3451. Secretariat - Economic Services				
Voted				
Original	68,08,33			
Supplementary	6	68,08,39	40,15,71	-27,92,68
Amount surrendered during the year (March 2005)				25,24,87
Charged				
Original	2			
Supplementary	..	2	..	-2
Amount surrendered during the year (March 2005)				1
CAPITAL				
4551. Capital Outlay on Hill Areas				
4851. Capital Outlay on Village and Small Industries				
Voted				
Original	1,43,50			
Supplementary	11,22	1,54,72	1,28,98	-25,74
Amount surrendered during the year (March 2005)				18,08

Grant No. 42 - Small Industries Department - *contd.*

Major heads			*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
			(*In Thousands of Rupees*)		
LOANS					
6851. Loans for Village and Small Industries					
6860. Loans for Consumer Industries					
6885. Other Loans to Industries and Minerals					
Voted					
Original	50,00				
Supplementary	7,53,45		8,03,45	8,03,45	. .
Amount surrendered during the year					Nil

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 27,92.68 lakh, Rs 25,24.87 lakh only was surrendered in March 2005.

2. Saving in the voted grant worked out to 41 *per cent.*

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the voted grant mainly occurred under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(*in lakh of rupees*)	
(i)	2851.00.102.II.LM. Assistance to Small Scale Industrial Units under New Anna Marumalarchi Thittam -				
	O.	20,00.00			
	R.	-16,03.64	3,96.36	3,95.60	-0.76

Withdrawal of provision by reappropriation in March 2005 was mainly due to lesser subsidy claims received from Industrial units under New Anna Marumalarchi Thittam.

Grant No. 42 - Small Industries Department - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(ii)	2851.00.102.II.LN. Assistance to Small Scale Industries for technology upgradation/Modernisation of Small Scale Industries Units -				
	O.	3,50.00			
	R.	-3,33.98	16.02	12.97	-3.05
(iii)	2885.02.101.II.JA. Assistance for setting up of Industries -				
	O.	7,00.00			
	R.	-1,00.00	6,00.00	5,22.20	-77.80

Withdrawal of provision by reappropriation in March 2005 under items (ii) and (iii) was due to lesser claims received from the Industrial Units under technology upgradation and Capital subsidy for pipeline cases.

Reason for the final saving under items (ii) have not been communicated (June 2005).

Final saving under item (iii) was due to surrender of funds as some units were found to be ineligible for sanction of capital subsidy at the time of inspection of the units by the General Managers of District Industries Centres and Regional Joint Director, Chennai.

	Head		Total grant	Actual expenditure	Excess + Saving -
(iv)	2851.00.800.III.SA. Schemes for Implementation of Prime Minister's Rozgar Yojna -				
	O.	4,00.00			
	R.	-3,07.50	92.50	92.49	-0.01

Withdrawal of provision by reappropriation in March 2005 was due to lesser release of assistance by the Government of India under Prime Minister's Rozgar Yojna Scheme.

	Head		Total grant	Actual expenditure	Excess + Saving -
(v)	2852.80.001.I.AA. Headquarters Staff -				
	O.	2,99.55			
	R.	-75.56	2,23.99	1,07.72	-1,16.27

Withdrawal of provision by reappropriation in March 2005 was mainly due to lesser requirement towards payment of salary and allowances, dearness allowances, rents which was partly offset by increased provision towards advertisement charges and payment of remuneration to temporary assistants appointed on contract basis.

Final saving was attributed to non-filling up of vacancies due to strict economy measures of the Government.

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(vi)	2851.00.101.I.AA. Engineering Wing for Construction and Maintenance of Buildings -				
	O.	79.62			
	R.	-70.80	8.82	7.41	-1.41

Withdrawal of provision by reappropriation in March 2005 was mainly due to lesser requirement towards payment of salary and allowances, dearness allowances, travel expenses, office expenses and rents.

Final saving was on account of non-clearance of tour travelling expenses bills and transfer to Public Works Department of the staff who were looking after residual work.

5. Excess in the voted grant occurred mainly under -

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(i)	2851.00.102.I.CS. Power Tariff to Small Scale Industries Unit -				
	O.	3,50.00			
	S.	0.01			
	R.	2,99.99	6,50.00	6,48.00	-2.00

Token provision obtained through supplementary grant and additional provision by reappropriation in March 2005 were towards power tariff subsidy to Small Scale Industrial Units.

Reasons for the final saving have not been communicated (June 2005).

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakh of rupees)		
(ii) 2851.00.101.III.SB. Assistance to Small Industries Development Corporation (SIDCO) towards infrastructure development in Industrial Estates -				
S.	0.01			
R.	99.99	1,00.00	1,00.00	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 were towards additional central assistance for upgradation of Industrial Estates at Ranipet, Kakkalur, Pettai and Kappalur.

Head		Total grant	Actual expenditure	Excess + Saving -
(iii) 3451.00.090.I.AN. Small Industries Department -				
O.	1,10.17			
S.	0.01			
R.	22.96	1,33.14	1,21.44	-11.70

Token provision obtained through supplementary grant in March 2005 was towards expenditure on salaries . Enhancement of provision by reappropriation in March 2005 were towards salary, dearness allowance, arrears of rent, surrender leave salary, purchase of fire extinguisher, hike in price of fuel and purchase of computer.

Reasons for the final saving have not been communicated (June 2005).

Head		Total grant	Actual expenditure	Excess + Saving -
(iv) 2851.00.102.I.CI. Assistance to Small Scale Industrial Units towards purchase of generator set -				
O.	0.01			
S.	0.01			
R.	10.78	10.80	10.56	- 0.24

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 were towards assistance to small scale industrial units for purchase of generator sets.

Head		Total grant	Actual expenditure	Excess + Saving -
(v) 2851.00.102.II.JD. Regional Testing and Analytical Laboratory at Madurai -				
S.	0.01			
R.	12.03	12.04	10.44	-1.60

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 were towards purchase of materials and equipments for Regional Testing and Analytical Laboratory at Madurai.

Final saving was due to purchase of seven machines at a lesser rate at the time of supply than the rate prevailed at the time of placement of orders.

CAPITAL

Notes and comments -

1. Though the ultimate saving in the voted grant worked to Rs 25.74 lakh, Rs 18.08 lakh only was surrendered in March 2005.

2. Saving in the voted grant worked out to 17 *per cent.*

3. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the voted grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
4851.00.102.II.KE. Establishment of Modern Tool Room and Training Centre at Coimbatore -				
O.	71.00			
R.	-71.00	. .	2.18	+2.18

Withdrawal of entire provision by reappropriation in March 2005 was due to non-release of share from Government of India.

Reasons for the final excess have not been communicated (June 2005).

5. Excess in the voted grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
4851.00.102.VI.UB. Modernisation of Central Electrical Testing Laboratory, Kakkalur -				
O.	25.00			
S.	11.22			
R.	45.70	81.92	81.91	- 0.01

Supplementary grant obtained and enhancement of provision by reappropriation in March 2005 were towards purchase of equipments for modernising Central Electrical Laboratory, Kakkalur, which was partly offset by reduced provision by reappropriation due to non-purchase of equipment on account of short fall in the amount to meet the cost.

LOANS

Notes and comments-

1. Though there is no ultimate saving (or) excess in the voted grant, they occurred under different heads as under -

2. Saving in the voted grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving -*
			(in lakh of rupees)	
6851.00.102.II.JB. Loans to other parties - Controlled by the Director of Industries and Commerce -				
O.	50.00			
R.	-50.00	..	..	..

Withdrawal of entire provision by reappropriation in March 2005 was due to delay on modality of implementation and the rate of interest to be charged on the loan.

3. Excess in the voted grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving -*
			(in lakh of rupees)	
6860.03.190.I.AA. Loans to Statutary Corporations, Boards and Govemment Companies - Controlled by the Director of Industries and Commerce -				
S.	52.45			
R.	50.00	1,02.45	1,02.45	..

Supplementary grant obtained and additional provision by reappropriation in March 2005 was due to sanction of loan from the Tamil Nadu State Renewal Fund to Tamil Nadu Leather Development Corporation (TALCO) for settlement of Voluntary Retirement Benefit to its employees.

Grant No. 43 - Social Welfare and Nutritious Meal Programme Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2059. Public Works
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes
2235. Social Security and Welfare
2236. Nutrition
2251. Secretariat - Social Services
2505. Rural Employment

Voted

Original	4,11,29,57			
Supplementary	74,71,44	4,86,01,01	4,67,02,26	-18,98,75
Amount surrendered during the year (March 2005)				17,12,66

Charged

Original	*1*			
Supplementary	*. .*	*1*	. .	*-1*
Amount surrendered during the year (March 2005)				*1*

CAPITAL

4236. Capital Outlay on Nutrition

Voted

Original	. .			
Supplementary	33,50	33,50	23,50	-10,00
Amount surrendered during the year (March 2005)				10,00

Grant No. 43 - Social Welfare and Nutritious Meal Programme Department - concld.

REVENUE

Notes-

1. Though the ultimate saving in the voted grant worked out to Rs 18,98.75 lakh, Rs 17,12.66 lakh only was surrendered in March 2005.

2. In view of the saving of Rs 18,98.75 lakh, supplementary grant of Rs 17,92.63 lakh obtained in March 2005 proved unnecessary.

CAPITAL

Notes and comment -

1. Saving in the grant worked out to 30 *per cent.*

2. Saving occurred in the grant mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
4236.02.800.II.PB. Construction of Child Development Project Office-cum-Godown under World Bank ICDS - Project III -				
S.	30.00			
R.	-10.00	20.00	20.00	

Supplementary grant obtained in March 2005 was towards construction of child Development Project Office -cum-Godown under World Bank - Integrated Child Development Scheme - Project III.

Withdrawal of provision by reappropriation in March 2005 was due to lesser expenditure towards Major Works.

Grant No. 44 - Tamil Development - Culture and Religious Endowments Department - Tamil Development - Culture (All voted)

Major heads		*Total grant*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2059. Public Works				
2202. General Education				
2205. Art and Culture				
2251. Secretariat - Social Services				
Original	37,48,15			
Supplementary	10,12	37,58,27	34,04,99	-3,53,28
Amount surrendered during the year (March 2005)				3,23,08
CAPITAL				
4202. Capital Outlay on Education, Sports, Art and Culture				
Original	. .			
Supplementary	10,66	10,66	10,66	. .
Amount surrendered during the year				Nil

REVENUE

Notes and comments-

1. Though the ultimate saving in the grant worked out to Rs 3,53.28 lakh, Rs 3,23.08 lakh only was surrendered in March 2005.

2. Saving in the grant worked out to 9.4 *per cent.*

3. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
2202.05.800.I.AH. Pension to the Persons who have rendered Meritorious Service for the Preservation and Promotion of Tamil Language Literature and Culture -				
O.	9,50.00			
R.	-3,04.87	6,45.13	6,28.22	-16.91

Withdrawal of provision by reappropriation in March 2005 was due to lesser requirement of funds towards "Social Security Pensions" for persons who have rendered meritorious service for the preservation and promotion of Tamil Language Literature and Culture and based on latest assessment of number of beneficiaries.

Reasons for the final saving have not been communicated (June 2005).

5. Excess in the grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)	
(i) 2205.00.107.I.AA. Government Museums -				
O.	3,06.88			
S.	0.03			
R.	39.04	3,45.95	3,46.88	+0.93

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 were towards (a) payment of property tax arrears of Tiruchirapalli Museum building from the year 1995, (b) payment of wages to security personnel appointed in Government Museum from TEXCO on contract basis and (c) settlement of arrears to unskilled and contract workers of Government College of Architecture and Sculpture, payment of telephone bills, rent and anti-termite treatment in Chennai Government Museum. The excess was partly offset by decrease in pay and dearness allowance due to non-filling up of vacant posts and latest assessment of staff strength.

Reasons for the final excess have not been communicated (June 2005).

Grant No. 44 - Tamil Development - Culture and Religious Endowments Department - Tamil Development - Culture (All voted) - *concld.*

Head		Total grant	Actual expenditure	Excess + Saving -
		(in lakh of rupees)		
(ii) 2205.00.102.II.JF. Establishment of South Zone Cultural Centre at Thiruvaiyaru -				
S.	0.01			
R.	24.99	25.00	25.00	..

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 were towards the Tamil Nadu share amount to the Capital fund of South Zone Cultural Centre at Thiruvaiyaru, Thanjavur district.

Head		Total grant	Actual expenditure	Excess + Saving -
(iii) 2205.00.103.II.JF. Eleventh Finance Commission-Upgradation and Special Problem grant-Heritage Protection-Restoration Protection and Preservation of historical monuments-controlled by Director of Archaeology -				
S.	0.01			
R.	21.35	21.36	21.35	-0.01

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 were towards (a) clearing of pending bills for travelling allowance and (b) Eleventh Finance Commission Grant to Archaeology Department.

Grant No. 45 - Tamil Development - Culture and Religious Endowments
Department - Hindu Religious and Charitable Endowments

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		
REVENUE				
2235. Social Security and Welfare				
2250. Other Social Services				
Voted				
Original	27,68,51			
Supplementary	87,49	28,56,00	26,83,55	-1,72,45
Amount surrendered during the year (March 2005)				1,71,94
Charged				
Original	*20,45*			
Supplementary	*2,42*	*22,87*	*22,06*	*-81*
Amount surrendered during the year (March 2005)				*80*
CAPITAL				
4250. Capital Outlay on other Social Services				
Voted				
Original	2,40,93			
Supplementary	. .	2,40,93	85,87	-1,55,06
Amount surrendered during the year (March 2005)				97,07

REVENUE

Notes and comments-

1. Though the saving in the voted grant worked out to Rs 1,72.45 lakh, Rs 1,71.94 lakh only was surrendered in March 2005.

2. Saving in the voted grant worked out to 6.04 *per cent*.

3. Saving occurred persistently in the voted grant during the preceding five years also as under -

	Year	Saving *Amount* (in lakh of rupees)	*Percentage*
(Gr.12)	1999-2000	26.47	1.12
(Gr.12)	2000-2001	1,89.83	7.57
(Gr.12)	2001-2002	4,39.10	16.58
	2002-2003	3,73.46	13.30
	2003-2004	4,26.17	15.17

4. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Significant saving in the voted grant occurred under-

Head		*Total grant*	*Actual expenditure*	*Excess+ Savings-*
			(in lakh of rupees)	
2250.00.800.I.AV. Pension to Temple Poojaris -				
O.	1,87.00			
R.	-54.43	1,32.57	1,33.95	+1.38

Withdrawal of provision by reappropriation in March 2005 was based on actual beneficiaries receiving Pension.

Reasons for the final excess have not been communicated (June 2005).

6. Excess in the voted grant occurred mainly under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
2250.00.800.I.AB. Repairs to Temples -				
O.	75.00			
S.	87.48			
R.	31.24	1,93.72	1,93.70	-0.02

Provision obtained through supplementary grant in December 2004 was towards Elephant Camp for 2004-05 while the token provision obtained through supplementary grant in March 2005 was towards thiruppani works for Adi Dravidar temples. The enhancement of provision by reappropriation in March 2005 was due to renovation of temples in Adi Dravidar colonies.

CAPITAL

Notes and comments -

1. Though the ultimate saving in the voted grant worked out to Rs 1,55.06 lakh, Rs 97.07 lakh only was surrendered in March 2005.

2. Saving in the voted grant during the year worked out to 64.36 *per cent.*

3. Saving in the voted grant occurred under -

Head		*Total grant*	*Actual expenditure*	*Excess+ Saving-*
			(in lakh of rupees)	
4250.00.800.I.AA. Buildings - controlled by Commissioner of Hindu Religious and Charitable Endowments-				
O.	2,40.93			
R.	-97.07	1,43.86	85.87	-57.99

Withdrawal of provision by reappropriation in March 2005 was to make provision under Revenue section for Renovation of Temples in Adi Dravidar colonies and surrender of provision under capital section.

Reasons for the final saving have not been communicated (June 2005).

4. *Religious and Charitable Endowments Fund -*

The Fund is fed through contributions payable by religious institutions for services rendered by Government in the management and audit of the accounts of the institutions. The expenditure incurred and recoveries made on the administration of the Religious and Charitable Endowments are accounted for under this grant and under the receipt Major Head "0250. Other Social Services" respectively. The net expenditure is transferred to the Fund before the accounts of the year are closed. In addition, the pension contributions payable in respect of staff of the Hindu Religious and Charitable Endowments Department is recovered from the Fund and credited to the receipt Major Head "0071. Contribution and Recoveries towards Pension and other Retirement Benefits".

Grant No. 45 - Tamil Development - Culture and Religious Endowments Department - Hindu Religious and Charitable Endowments - *concld.*

The contribution to the fund during the year was Rs 35,63.02 lakh. The net expenditure and pension contribution due to be recovered from the Fund in the account of this year worked out to Rs 38,17.36 lakh including the balance of Rs 14,84.15 lakh remaining to be recovered from the Fund at the end of the previous year. However, an expenditure of Rs 35,63.02 lakh (Net expenditure of Rs 34,40.64 lakh relating to this grant and Rs 1,22.38 lakh pertaining to Pension Contribution) has been met from the Fund during the year limiting the adjustments to the balance available in the Fund.

The closing balance in the Fund at the end of the year was NIL. Investments from the Fund is NIL as at the end of 2004-2005.

The balance still remaining to be met from the Fund worked out to Rs 2,54.34 lakh (Net expenditure Rs 22,10.83 lakh relating to this grant).

An account of the transactions of the Fund is given in Statement No.16 of the Finance Account 2004-2005 under the Major Head "8235 - General and Other Reserve Funds, 103 - Religious and Charitable Endowment Fund".

Grant No. 46 - Transport Department

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

REVENUE

2040. Taxes on Sales, Trade etc.
2059. Public Works
2070. Other Administrative Services
2202. General Education
2205. Art and Culture
2210. Medical and Public Health
2235. Social Security and Welfare
3053. Civil Aviation
3055. Road Transport
3451. Secretariat - Economic Services

Voted				
Original	1,49,93,14			
Supplementary	1,16,85,75	2,66,78,89	2,66,53,90	-24,99
Amount surrendered during the year (March 2005)				2,90
Charged				
Original	*1*			
Supplementary	*. .*	*1*	*. .*	*-1*
Amount surrendered during the year (March 2005)				*1*

CAPITAL

4070. Capital Outlay on Other Administrative Services
5055. Capital Outlay on Road Transport

Voted				
Original	5,27			
Supplementary	. .	5,27	2,48	-2,79
Amount surrendered during the year (March 2005)				23

Grant No. 46 - Transport Department - *concld.*

REVENUE

Note -

Though the ultimate saving in the voted grant worked out to Rs 24.99 lakh, Rs 2.90 lakh only was surrendered in March 2005.

CAPITAL

Notes -

1. Though the ultimate saving in the grant worked out to Rs 2.79 lakh, Rs 0.23 lakh only was surrendered in March 2005.

2. Saving in the grant worked out to 52.94 *per cent.*

Grant No. 47 - Youth Welfare and Sports Development Department (All voted)

Major heads		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)	
REVENUE				
2075. Miscellaneous General Services				
2204. Sports and Youth Services				
2251. Secretariat - Social Services				
Original	27,39,62			
Supplementary	1,91,78	29,31,40	28,72,91	-58,49
Amount surrendered during the year (March 2005)				8,66
CAPITAL				
4202. Capital Outlay on Education, Sports, Art and Culture				
Original	20,74,03			
Supplementary	13,53	20,87,56	20,87,55	-1
Amount surrendered during the year (March 2005)				1
LOANS				
6202. Loans for Education, Sports, Art and Culture				
Original	. .			
Supplementary	3,00,00	3,00,00	3,00,00	. .
Amount surrendered during the year				Nil

REVENUE

Note -

Though the ultimate saving in the grant worked out to Rs 58.49 lakh, Rs 8.66 lakh only was surrendered in March 2005.

Grant No. 48 - Pension and Other Retirement Benefits

Major heads		*Total grant or appropriation*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)	
REVENUE				
2071. Pensions and other Retirement Benefits				
2235. Social Security and Welfare				
Voted				
Original	46,10,01,60			
Supplementary	2	46,10,01,62	39,21,33,05	-6,88,68,57
Amount surrendered during the year (March 2005)				5,89,89,15
Charged				
Original	*62*			
Supplementary	*10,18*	*10,80*	*12,34*	*+1,54*
Amount surrendered during the year				*Nil*

REVENUE

Notes and comments-

1. Though the ultimate saving in the voted grant worked out to Rs 6,88,68.57 lakh, Rs 5,89,89.15 lakh only was surrendered in March 2005.

2. Saving in the voted grant worked out 14.94 *per cent*.

3. The excess of Rs 1.54 lakh (actual excess of Rs 1,53,707) over the charged appropriation requires regularisation.

4. In view of the excess of Rs 1.54 lakh in the charged appropriation, supplementary appropriation of Rs 10.18 lakh obtained in March 2005 proved insufficient.

5. Saving in the voted grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

Grant No. 48 - Pension and Other Retirement Benefits - *contd.*

6. Saving in the voted grant occured mainly under-

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	2071.01.102.I.AB. Payment of arrears on Commuted value of pensions and Gratuities -				
	O.	4,00,00.00			
	R.	-1,19,46.00	2,80,54.00	1,09,35.79	-1,71,18.21

Withdrawal of provision by reappropriation in March 2005 was due to postponement of 40 percent of arrears of the impounded Commuted Value of Pension and Death cum Retirement Gratuity amounts in respect of the pensioners who retired between 1.1.96 and 31.3.98 for payments in 2005-2006 at 20 per cent and the balance 20 per cent payment in 2006-2007.

(ii)	2071.01.102.I.AA. Commuted value of pensions -				
	O.	4,55,30.58			
	R.	-85,40.96	3,69,89.62	3,70,31.33	+41.71
(iii)	2071.01.101.I.AC. Dearness Allowance to Pensioners -				
	O.	6,82,96.09			
	R.	-73,96.09	6,09,00.00	6,12,89.60	+3,89.60
(iv)	2071.01.101.I.AA. Payment to Tamil Nadu Government Pensioners -				
	O.	11,57,47.52			
	R.	-1,07,47.52	10,50,00.00	11,15,19.20	+65,19.20
(v)	2071.01.109.I.AB. Pensions to Teachers of Aided Schools, schools of local bodies, Aided Colleges and to non-teaching staff of aided schools -				
	O.	2,32,15.90			
	R.	-32,15.90	2,00,00.00	2,01,16.01	+1,16.01
(vi)	2071.01.105.I.AA. Family pensions to Tamil Nadu Government pensioners -				
	O.	2,71,97.58			
	R.	-36,91.08	2,35,06.50	2,41,69.36	+6,62.86

Grant No. 48 - Pension and Other Retirement Benefits - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(vii)	2071.01.115.I.AA. Encashment of Leave Salary of Government Servants at the time of Retirement/Death or Termination of Service -				
	O.	3,19,88.29			
	R.	- 60,08.22	2,59,80.07	2,90,02.24	+30,22.17
(viii)	2071.01.105.I.AC. Dearness Allowance to Family pensioners of Tamil Nadu Government -				
	O.	1,65,08.78			
	R.	-24,74.18	1,40,34.60	1,38,22.48	-2,12.12
(ix)	2071.01.109.I.AD. Family pensions -				
	O.	66,86.38			
	R.	-10,00.00	56,86.38	47,46.59	-9,39.79
(x)	2071.01.104.I.AB. Death-cum-Retirement Gratuities to Tamil Nadu Government pensioners -				
	O.	4,96,15.28			
	R.	-3,51.67	4,92,63.61	4,78,20.50	-14,43.11
(xi)	2071.01.109.I.AE. Dearness Allowance to Teacher Family pensioners of Aided Schools, Colleges of Local Bodies -				
	O.	40,62.97			
	R.	-7,64.87	32,98.10	25,92.50	-7,05.60
(xii)	2071.01.109.I.AF. Commuted value of pensions to Teachers of Aided Schools and Schools of Local bodies -				
	O.	68,03.42			
	R.	-18,00.00	50,03.42	56,09.37	+6,05.95

Grant No. 48 - Pension and Other Retirement Benefits - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(xiii)	2071.01.109.I.AA. Dearness Allowance to Teacher pensioners of Aided Schools, Colleges and Local Bodies -				
	O.	1,36,91.85			
	R.	-20,91.85	1,16,00.00	1,25,92.42	+9,92.42
(xiv)	2071.01.111.I.AA. State Legislative Assembly Members -				
	O.	5,75.84			
	R.	-25.84	5,50.00	1,73.75	-3,76.25
(xv)	2071.01.104.I.AA. Superannuation, Retirement, Compassionate and Invalid Gratuities granted under the Tamil Nadu Liberalised Pension Rules, 1960 -				
	O.	2,68.83			
	R.	-2,68.05	0.78	. .	-0.78

Withdrawal of provision by reappropriation in March 2005 under items (ii) to (xv) was mainly due to the receipt of less number of claims than anticipated.

	Head		Total grant	Actual expenditure	Excess + Saving -
(xvi)	2071.01.101.I.AM. Government contribution for Defined Contributory Pension Scheme -				
	O.	11,71.00	11,71.00	. .	-11,71.00

The non-incurring of any expenditure and saving of entire provision was due to non-implementation of the scheme by the Government.

7. Excess in the voted grant occurred mainly under -

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(i)	2071.01.109.I.AC. Gratuities -				
	O.	67,65.72			
	S.	0.01			
	R.	14,99.99	82,65.72	79,79.23	-2,86.49

Grant No. 48 - Pension and Other Retirement Benefits - *concld.*

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 were due to payment of gratuities to the employees of State Aided Educational Institutions.

Reasons for the final saving have not been communicated (June 2005).

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(ii)	2071.01.101.I.AD. Medical Reimbursement Charges -				
	O.	1,50.00			
	R.	9.93	1,59.93	2,46.07	+86.14

Enhancement of provision by reappropriation in March 2005 was due to reimbursement of Medical charges of pensioners.

(iii)	2071.01.800.I.AA. Cost of remittance of pensions by Money Orders -				
	O.	21.52			
	S.	0.01			
	R.	36.67	58.20	57.07	-1.13

Token provision obtained through supplementary grant and enhancement of provision by reappropriation in March 2005 was due to the payment of Service or Commitment charges for remittance of pension by Money Orders.

(iv)	2071.01.101.I.AB. Payment to Other Governments -				
	O.	0.01	0.01	11.76	+11.75
(v)	2235.60.800.I.AI. Cost of Funeral expenditure on the death of freedom fighters -				
	O.	7.87	7.87	24.73	+16.86

Reasons for the final excess under above items (iv) and (v) have not been communicated (June 2005).

Grant No. 49 - Relief on Account of Natural Calamities (All voted)

Major head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(In Thousands of Rupees)	
REVENUE				
2245. Relief on account of Natural Calamities				
Original	3,25,74,01			
Supplementary	17,39,38,60	20,65,12,61	18,72,65,78	-1,92,46,83
Amount surrendered during the year (March 2005)				1,91,16,18

Notes and comments-

1. Though the ultimate saving in the grant worked out to Rs 1,92,46.83 lakh, Rs 1,91,16.18 lakh only was surrendered in March 2005.

2. Saving in the grant worked out to 9.32 *per cent*.

3. In view of the saving of Rs 1,92,46.83 lakh, supplementary grant of Rs 17,39,38.60 lakh obtained in March 2005 proved excessive.

4. Saving in the grant was the net result of saving and excess under various heads, the more important of which are mentioned in the succeeding notes.

5. Saving in the grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
				(in lakh of rupees)	
(i)	2245.80.800.I.AB. Assistance for undertaking relief works in connection with Tsunami -				
	S.	7,20,55.79			
	R.	-1,56,89.17	5,63,66.62	5,42,40.15	-21,26.47

Supplementary grant obtained in March 2005 was towards assistance for undertaking relief works in the Tsunami affected areas.

Withdrawal of provision by reappropriation in March 2005 was due to belated issue of orders.

Reasons for the final saving have not been communicated (June 2005).

Grant No. 49 - Relief on Account of Natural Calamities (All voted) - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)	
(ii)(a)	2245.01.102.I.AK. Grants to Tamil Nadu Water Supply and Drainage Board for Mitigating drinking water scarcity -				
	O.	20,17.60			
	R.	-20,17.60	..	..	..
(b)	2245.02.193.I.AN. Assistance to Local Bodies for repairs and restoration of roads, buildings, streetlights, drainage, etc. -				
	O.	2,47.42			
	R.	-2,47.42	..	..	..

Withdrawal of entire provision by reappropriation in March 2005 was due to the fact that the trend of drinking water supply through lorries has been decreased consequent to considerable rain under item (a) and lesser requirements than anticipated under item (b).

	Head		Total grant	Actual expenditure	Excess + Saving -
(iii)(a)	2245.01.102.I.AB. Grants to Municipalities/ Municipal Corporations for Transportation and Water Supply in Drought Affected Areas -				
	O.	20,99.95			
	R.	-15,02.05	5,97.90	4,82.98	-1,14.92
(b)	2245.01.102.I.AI. Grants to Town Panchayat for transportation and water supply in drought affected areas -				
	O.	10,00.00			
	R.	-7,45.00	2,55.00	1,85.14	-69.86

Grant No. 49 - Relief on Account of Natural Calamities (All voted) - *contd.*

	Head		Total grant	Actual expenditure	Excess + Saving -
			(in lakh of rupees)		
(c)	2245.01.102.I.AJ. Grants to Panchayat Unions for transporation and water supply in Drought affected areas -				
	O.	15,00.00			
	R.	-2,55.00	12,45.00	12,22.14	-22.86

Withdrawal of provision by reappropriation in March 2005 was due to reduction of drinking water supply through lorries consequent to considerable rain.

Reasons for the final saving under items (a), (b) and (c) have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(iv)	2245.02.800.I.BB. Repairs and Restoration of damaged roads, bridges and buildings of Public Works Department -				
	O.	4,99.95			
	R.	-4,99.94	0.01	2.15	+2.14

Specific reasons for the withdrawal of provision by reappropriation in March 2005 and for the final excess have not been communicated (June 2005).

	Head		Total grant	Actual expenditure	Excess + Saving -
(v)(a)	2245.02.122.I.AA. Repairs to irrigation sources (items eligible for Assistance from Union Government) -				
	O.	4,99.98			
	R.	-4,95.39	4.59	4.44	-0.15
(b)	2245.02.800.I.BH. Relief measures to farmers due to damage of Horticultural Crops in flood affected areas -				
	O.	2,51.42			
	R.	-2,51.40	0.02	-0.05	-0.07
(c)	2245.01.800.I.AF. Relief to Small, Marginal and large Farmers for Crop loss due to drought -				
	O.	1,00.00			
	R.	-99.99	0.01	..	-0.01

Grant No. 49 - Relief on Account of Natural Calamities (All voted) - *contd.*

Withdrawal of provision by reappropriation in March 2005 under items (a) and (b) was due to lesser requirements than anticipated and due to no crop loss and no floods/cyclone as anticipated under item (c).

6. Excess in the grant occurred mainly under -

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(i)	2245.80.800.I.AA. Assistance for undertaking immediate relief works in connection with Flood/Fire/ Drought -				
	O.	1,00.00			
	S.	57,20.10			
	R.	18,37.74	76,57.84	98,17.95	+21,60.11

Provision obtained through supplementary grant and additional provision obtained through reappropriation in March 2005 was towards immediate relief works like flood/drought/fire etc. from Calamity Relief Fund.

Reasons for the final excess have not been communicated (June 2005).

(ii)	2245.01.800.I.AA. Other Miscellaneous Expenditure -				
	O.	0.01			
	S.	0.02			
	R.	3,36.68	3,36.71	3,70.80	+34.09

Token provision obtained through supplementary grant and additional provision through reappropriation in March 2005 was towards supply of medicines to protect live stock population with foot and mouth disease vaccine and supply of feed concentrates to milch animals.

Reasons for the final excess have not been communicated (June 2005).

(iii)(a)	2245.02.113.I.AB. Assistance for Repair/ Reconstruction of damaged Houses, Huts in the Flood Affected Areas -				
	O.	0.01			
	S.	0.01			
	R.	1,99.78	1,99.80	2,20.28	+20.48

Grant No. 49 - Relief on Account of Natural Calamities (All voted) - *contd.*

	Head			Total grant	Actual expenditure	Excess + Saving -
				(in lakh of rupees)		
(b)	2245.02.101.I.AE. Cash Doles to persons affected in floods -					
		O.	21.40			
		S.	0.01			
		R.	1,61.16	1,82.57	1,73.98	-8.59

Token provision obtained through supplementary grant and additional provision obtained through reappropriation in March 2005 was towards implementation of the schemes.

Reasons for the final excess under item (a) and for the final saving under item (b) have not been communicated (June 2005).

	Head			Total grant	Actual expenditure	Excess + Saving -
(iv)(a)	2245.02.101.I.AI. Cash Doles to persons affected in fire accident -					
		O.	20.00			
		S.	0.01			
		R.	49.12	69.13	1,46.38	+77.25
(b)	2245.02.101.I.AG. Supply of food and clothing to persons affected in fire -					
		O.	9.99			
		S.	0.01			
		R.	23.71	33.71	34.44	+0.73

Token provision obtained through supplementary grant and additional provision obtained through reappropriation in March 2005 was towards implementation of the schemes under items (a) and (b).

Reasons for the final excess under item (a) have not been communicated (June 2005).

	Head			Total grant	Actual expenditure	Excess + Saving -
(v)	2245.01.102.I.AG. Digging of New Bore Wells -					
		O.	0.01			
		S.	0.01			
		R.	75.58	75.60	74.16	-1.44

Token provision obtained through supplementary grant and additional provision obtained through reappropriation in March 2005 was towards providing water supply facilities to live stock by digging new bore wells.

Reasons for the final saving have not been communicated (June 2005).

Grant No. 49 - Relief on Account of Natural Calamities (All voted) - *contd.*

	Head		*Total grant*	*Actual expenditure*	*Excess + Saving -*
			(in lakh of rupees)		
(vi)	2245.02.111.I.AA. Ex-gratia Payment to Bereaved Family in Flood affected areas -				
	O.	5.66			
	R.	5.12	10.78	81.72	+70.94

Enhancement of provision by reappropriation in March 2005 was towards compensation paid to bereaved family of deceased in flood affected areas and ex-gratia given to the persons who have lost their animals due to natural calamities.

Reasons for the final excess have not been communicated (June 2005).

7. ***Calamity Relief Fund -***

Based on the Ninth Finance Commission's recommendations, a New Fund viz. "Calamity Relief Fund" for each State had to be constituted with effect from the Financial year 1990-91, for meeting the expenditure on relief measures in time of natural clalmity and cyclone, floods, drought, fire etc. The Fund was operative till the end of the financial year 1994-95. In Tamil Nadu, the Fund was to be constituted initially with a total annual contribution of Rs 39 crore out of which 75 *per cent* (i.e. Rs 29.25 crore) would be the contribution of the Government of India as a non-plan grant and the balance as the State Government's contribution. The expenditure towards the object of the Fund is initially accounted for under this grant and subsequently transferred to the Fund before the close of the accounting year.

The Government of Tamil Nadu constituted the Calamity Relief Fund from 1991-92 as the Government of India orders were received at the fag end of 1990-91. Neither the contribution of Rs 29.25 crore received from Government of India during 1990-91 nor the State share of Rs 9.75 crore for the year was credited to the Fund and no expenditure was charged to the Fund during 1990-91.

Based on the recommendations of the Tenth Finance Commission orders were issued by Government of India for the continuance of the scheme of Calamity Relief Fund and Investments therefrom operative from 1995-96 to 1999-2000.

Further, based on the recommendations of the Eleventh Finance Commission, Government of India have issued orders for the continuance of the Calamity Relief Fund Scheme from the financial year 2000-01 to be operative till the end of the financial year 2004-05 with certain modifications.

The accretions to the Fund together with the income earned on the investments of the Fund will be used for the earmarked/ approved items of expenditure as per the norms prescribed by the State Level Committee to be formed for the purpose. In case the State Government exceeds the amount prescribed, the excess expenditure should be borne from the normal budget of the State Government and not from Calamity Relief Fund. The expenditure towards the object of the Fund is initially accounted for under this grant and subsequently transferred to the Fund before the closure of the Accounts.

Grant No. 49 - Relief on Account of Natural Calamities (All voted) - *concld.*

During 2004-05, an amount of Rs 1,24.76 crore has been credited to the Fund, Rs 93.57 crore being 75 *per cent* contribution from Union Government and Rs 31.19 crore being 25 *per cent* State's share, by debit to this grant. An expenditure of Rs.1,24.76 crore only has been defrayed from the Fund during 2004-05 limiting the adjustment to the balance available.

No amount was invested from the accretion of the Fund till 2004-05.

Further, based on the recommendations of the Eleventh Finance Commission, one 'National Calamity Contingency Fund' has been constitued by the Government of India, vide orders of Government of India, Ministry of Finance, Department of Expenditure No.43(II)PFI(2000) dt.15/12/2000. An initial corpus of Rs 500 crores has been provided for this purpose in the Union Accounts. This fund is created for assisting the States towards severe calamity etc. The unspent balance as at the end of the financial year 2004-05 will be available to the Central Government for being used as a resource for the next plan.

The assistance received from the Union Government by the State Government on this score is separately available for meeting expenditure on severe Calamity specific relief measures. Such assistance also has to be transferred to the State Calamity Relief Fund, under the head "8235. General and other Reserve Funds" in the Public Account, duly maintaining its identity as different from other components of receipts under the State Calamity Relief Fund.

During the year 2004-05, a sum of Rs 7,34.47 crore has been credited to the Clalmity Relief Fund as contribution from National Calamity Contingency Fund assistance. An expenditure of Rs 7,34.47 crore has been defrayed from the Fund (NCCF) leaving no balance in the Fund.

The transactions of the Fund stand included under "8235. General and other Reserve Funds - 111. Calamity Relief Fund" * - an account of which is given in Statement No.16 of Finance Accounts of 2004-05.

Consequent on the constitution of Calamity Relief Fund, the Famine Relief Fund constituted and utilised for similar purpose was not operated by the State with effect from 1990-91. During 2004-05, no interest on investment was credited to the Fund. The balance at the credit of the Famine Relief Fund on 31st March 2005 was Rs 5,02.25 lakh out of which no amount was invested in securities. The transactions of the Fund are accounted under '8223. Famine Relief Fund' and are given in Statement No.16 of Finance Accounts 2004-05.

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* While the total expenditure by way of relief measures over the past 14 years since the creation of the Calamity Relief Fund in 1991-92 is Rs 27,11.06 crore, the actual accetions to the Fund being only Rs 10,35.59 crore, the expenditure has been met from the Fund only to this extent. Further, out of the accretions of Rs 12,39.91 crore as assistance from National Calamity Contingency Fund, an expenditure of Rs 12,39.91 crore has been met towards expenditure on Calamity Relief Fund measure leaving no balance in the fund. The expenditure remaining unadjusted from the fund is Rs 4,35.56 crore as on 31.3.2005.

Debt charges (All charged)

Major heads		Total appropriation	Actual expenditure	Excess + Saving -
		(In Thousands of Rupees)		

REVENUE

2048. Appropriation for reduction or avoidance of debt

2049. Interest Payments

		Total appropriation	Actual expenditure	Excess + Saving -
Original	*52,29,49,65*			
Supplementary	*6,78,01*	*52,36,27,66*	*52,05,48,08*	*-30,79,58*
Amount surrendered during the year (March 2005)				*34,73,32*

Notes and comments-

1. As the ultimate saving in the appropriation worked out to Rs 30,79.58 lakh, surrender of Rs 34,73.32 lakh only in March 2005 proved injudicious.

2. Saving in the appropriation occurred mainly under -

Head		Total appropriation	Actual expenditure	Excess + Saving -
		(In lakh of rupees)		
(i) 2049.01.200.I.CH. Loans from Housing and Urban Development Corporation for Construction of Bridges -				
O.	*1,70.00*			
R.	*-1,70.00*	. .	*63.02*	*+63.02*
(ii) 2049.60.101.I.AU. Interest on Deposits of Tamil Nadu Water Supply and Drainage Board -				
O.	*2,00.00*			
R.	*-2,00.00*	. .	*76.71*	*+76.71*

Withdrawal of entire provision by reappropriation in March 2005 was due to prepayment/foreclosure of high cost Housing and Urban Development Corporation loans under item (i) and difference between the estimates towards payment of interest fixed on the balances available in the PD account of the Board and actual transaction under item (ii).

Reasons for the final excess under above items have not been communicated (June 2005).

Debt charges (All charged) - *concld.*

3. *Sinking Fund -*

This is constitituted by appropriation from revenue for purposes of discharge of the liability relating to "Open Market Loans, Central Government loans and special securities issue to National Small Savings fund. The Fund is fed by debit to the head "2048-Appropriation for reduction or avoidance of debt". The interest / profit realised from the investment from out of the Fund is also credited to the Fund. The charges connected with the redemption of the debt are debited to the Head "6003-Intemal debt", where the loans raised initially stand credited. The amount of amortisation of loan, as specified by Government are transferred from the Fund to the 'Miscellaneous Government Account' before closure of the accounts of the year.

Expenditure under the appropriation includes Rs 4,50,00.00 lakh contributed from Revenue to the Sinking Fund created for amortisation of loans raised in the open market, Central Government loans and special securities issued to National Small Savings Fund.

A sum of Rs 5,23.94 lakh, the details of the credit of Rs 5,24 lakh are (i) Interest of Rs. 3,20 lakh on Sinking Fund Investment (ii) Interest of Rs 2,04 lakh on Government Securities of Tamil Nadu Urban Development Fund transferred to Government of Tamil Nadu towards settlement of their loans was credited to the Fund towards interest etc. Further a sum of Rs 47,42.91 lakh was debited to the Fund during the year towards amortisation of loans raised in the open Market in the earlier years. Also, a sum of Rs 30 lakh includes (i) Rs 6 lakh debited to the Fund as loss being the difference between purchase value (Rs 10.06 crores) and maturity value (Rs 10 crores) while redeeming the Government securities namely 12.35 *per cent* Government of India loan, 2004, (ii) advance interest of Rs 24 lakh paid on purchase of securities namely 7.27 *per cent* Government of India stock, 2013 was debited to the Fund during the year.

The transactions of the Fund stand exhibited under " 8222-Sinking Fund - 01.Appropriation for reduction or avoidance of Debt. 101- Sinking Fund, 102-Other Appropriation - 02-Sinking Fund Investment Account" an account of which is given in statement No.16 of Finance Accounts 2004-05.

Balance at the credit of the Sinking Fund as on 31.3.2005 was Rs 7,13,30.82 lakh.

Public Debt - Repayment (All charged)

Major heads		*Total appropriation*	*Actual expenditure*	*Excess + Saving -*
		(In Thousands of Rupees)		

LOANS

6003. Internal debt of the State Government

6004. Loans and Advances from the Central Government

Original	*37,94,80,79*			
Supplementary	*56,31,45,92*	*94,26,26,71*	*85,25,16,64*	*-9,01,10,07*
Amount surrendered during the year (March 2005)				*9,01,05,54*

Notes and comments -

1. Though the ultimate saving in the appropriation worked out to Rs 9,01,10.07 lakh, Rs 9,01,05.54 lakh only was surrendered in March 2005.

2. Saving in the appropriation worked out 9.56 *per cent.*

3. Saving in the appropriation was the net result of saving and excess under various sub heads, the more important of which are mentioned in the succeeding notes.

4. Saving in the appropriation occurred mainly under -

	Head		*Total appropriation*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(i)	6003.00.110.I.AA. Ways and Means advances from Reserve Bank of India -				
	O.	*6,55,30.00*			
	S.	*17,86,65.00*			
	R.	*-9,00,00.00*	*15,41,95.00*	*15,41,95.00*	*. .*

Additional provision obtained through supplementary appropriation in March 2005 was towards repayment of Ways and Means advances availed from the Reserve Bank of India. Withdrawal of provision by reappropriation in March 2005 was due to non-availing of ways and means advances from the Reserve Bank of India, as anticipated.

(ii)	6004.01.102.I.AA. Share of small savings Collections -				
	O.	*6,00,00.00*			
	R.	*-5,69,84.95*	*30,15.05*	*30,15.15*	*+0.10*

Withdrawal of provision by reappropriation in March 2005 was due to adjustment of debt swap amount against 13 *per cent* block loans instead of small savings loans as originally anticipated.

Public Debt - Repayment (All charged)-*contd.*

	Head		Total appropriation	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)		
(iii)	6003.00.111.I.AA. Special Securities issued to the National Savings fund of the Central Government -				
	O.	*4,52,92.00*			
	R.	*-4,02,24.20*	*50,67.80*	*50,67.80*	..

Withdrawal of provision by reappropriation in March 2005 was due to (Rs 4,52,92.00 lakh) not taking into account of National Small Savings Fund loan under Debt Swap Scheme by the Government of India which was partly offset by increase (Rs 50,67.80 lakh) due to repayment of National Small Savings Fund loans.

	Head		Total appropriation	Actual expenditure	Excess+ Saving-
(iv)	6003.00.109.I.AM. Loans from Housing and Urban Development Corporation Limited for Rural Water supply schemes through Tamil Nadu Water Supply and Drainage Board -				
	O.	*77,00.00*			
	R.	*-45,42.04*	*31,57.96*	*31,57.96*	..
(v)	6003.00.109.I.AJ. Loans from Housing Development and Finance Corporation on the basis of receivable from Government of Tamil Nadu Servants House Building Advance Account -				
	O.	*18,00.00*			
	R.	*-3,22.22*	*14,77.78*	*14,77.78*	..
(vi)	6003.00.109.I.AP. Loans from Housing and Urban Development Corporation Limited for construction of Road over Bridge/ Road under Bridge -				
	O.	*22,60.59*			
	R.	*-1,57.49*	*21,03.10*	*21,03.10*	..

Withdrawal of provision by reappropriation in March 2005 under items (iv) to (vi) was due to decrease in actual payment of principal to the financial institutions based on the repayment Schedule.

Public Debt - Repayment (All charged)-*contd.*

	Head		*Total appropriation*	*Actual expenditure* (in lakh of rupees)	*Excess+ Saving-*
(vii)	6004.02.800.I.AA. State Plan Loans - consolidated in terms of Recommendation of the Eleventh Finance Commission -				
	O.	*7,93.68*			
	R.	*-7,93.68*	..	..	..

Withdrawal of entire provision by reapprorpiation in March 2005 was due to the write-off of the debt relief amount against outstanding block loans (sanctioned between 1995-2000).

	Head		*Total appropriation*	*Actual expenditure*	*Excess+ Saving-*
(viii)	6003.00.101.I.AB. Market Loans - Not Bearing Interest -				
	O.	*75.17*			
	S.	*0.02*			
	R.	*-31.47*	*43.72*	*44.21*	*+0.49*

Provision obtained through supplementary appropriation in March 2005 was towards repayment of residuary balances of previous years' Matured Open Market Loans. Withdrawal of provision by reappropriation in March 2005 was due to non-filing of claims by the investors on due dates which was partly offset by increase due to settlement of belated claims towards previous years matured open market loans.

5. Excess in the appropriation occurred mainly under -

	Head		*Total appropriation*	*Actual expenditure* (in lakh of rupees)	*Excess+ Saving-*
(i)	6003.00.105.I.AB. Loans from the Rural Infrastructural Development fund of the National Bank for Agricultural and Rural Development -				
	O.	*2,10,00.00*			
	S.	*3,20,58.42*			
	R.	*4,77,10.11*	*10,07,68.53*	*10,07,68.53*	..

Additional provision obtained through supplementary appropriation and enhancement of provision by reappropriation in March 2005 were towards prepayment of high cost loan of National Agricultural Bank for Rural Development (NABARD) which was partly offset by decrease due to foreclosure of outstanding NABARD loans carrying interest of 8.5 *per cent* and above.

Public Debt - Repayment (All charged)-*contd.*

	Head			Total appropriation	Actual expenditure	Excess+ Saving-
				(in lakh of rupees)		
(ii)	6003.00.109.I.AH. Loans from Housing and Urban Development Corporation Limited for House Building Advance to Government Employees -					
		O.	24,78.44			
		S.	0.01			
		R.	3,11,73.88	3,36,52.33	3,36,52.32	-0.01
(iii)	6003.00.109.I.AW. Loans from Housing and Urban Development Corporation Limited for Integrated Sanitary Complexes in Village Panchayat for Women -					
		O.	15,92.52			
		S.	0.01			
		R.	61,56.18	77,48.71	77,48.70	-0.01
(iv)	6003.00.109.I.AO. Loans from Housing and Urban Development Corporation Limited for construction of new houses under Indra Awas Yojana Scheme -					
		O.	8,88.60			
		S.	0.01			
		R.	39,23.94	48,12.55	48,12.54	-0.01
(v)	6003.00.109.I.AV. Loans from Housing and Urban Development Corporation Limited towards construction of Buildings for High Court Bench at Madurai -					
		O.	2,40.00			
		S.	0.01			
		R.	27,57.35	29,97.36	29,97.36	..
(vi)	6003.00.109.I.AN. Loans from Housing and Urban Development Corporation Limited for Construction of Additional Guest House at Chanakyapuri -					
		O.	3,04.00			
		S.	0.01			
		R.	17,01.83	20,05.84	20,63.00	+57.16

	Head		*Total appropriation*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(vii)	6003.00.109.AU. Loans from Housing and Urban Development Corporation Limited for construction of offices for Village Administrative Officers -				
	O.	*2,52.64*			
	S.	*0.01*			
	R.	*16,78.70*	*19,31.35*	*19,31.35*	..
(viii)	6003.00.109.BC. Loans from Housing and Urban Development Corporation Limited for construction of additional buildings in Government Medical Colleges -				
	O.	*2,30.00*			
	S.	*0.01*			
	R.	*10,55.67*	*12,85.68*	*12,53.09*	*-32.59*
(ix)	6003.00.109.AL. Loans from Housing and Urban Development Corporation Limited for construction of Bungalows for the Judges of the High Court, Chennai -				
	O.	*1,56.00*			
	S.	*0.01*			
	R.	*7,58.15*	*9,14.16*	*9,14.16*	..

Token provision obtained through supplementary appropriation and additional provision by reappropriation in March 2005 under items (ii) and (ix) were towards prepayment of certain high cost loans availed from Housing and Urban Development Corporation.

Reasons for the final excess under items (vi) and for the final saving under items (viii) have not been communicated (June 2005).

	Head		*Total appropriation*	*Actual expenditure*	*Excess+ Saving-*
(x)	6003.00.108.AA. Co-operation -				
	O.	*8,50.00*			
	S.	*0.01*			
	R.	*14,91.87*	*23,41.88*	*23,41.87*	*-0.01*
(xi)	6003.00.108.AE. Fisheries -				
	O.	*3,19.84*			
	S.	*0.01*			
	R.	*5,14.09*	*8,33.94*	*8,33.94*	..

	Head		Total appropriation	Actual expenditure	Excess+ Saving-
			(in lakh of rupees)		
(xii)	6003.00.108.I.AC. Sugar -				
	O.	*30,55.55*			
	S.	*0.01*			
	R.	*4,18.19*	*34,73.75*	*34,73.74*	*-0.01*
(xiii)	6003.00.108.I.AD. Handlooms and Textiles -				
	O.	*1,65.00*			
	S.	*0.01*			
	R.	*94.90*	*2,59.91*	*2,59.91*	*. .*

Token provision obtained through supplementary appropriation in March 2005 under items (x) to (xiii) was towards prepayment of certain high cost loans availed from National Co-operative Development Corporation. Additional provision by reappropriation under these items in March 2005 was due to resetting of high cost National Co-operative Development Corporation loans.

(xiv)	6003.00.109.BU. Loans from Housing Development Finance Corporation to foreclose the high cost loan on Housing sector -				
	S.	*0.02*			
	R.	*14,58.32*	*14,58.34*	*14,58.33*	*-0.01*
(xv)	6003.00.107.AA. Foreclosure of the High Cost Loans -				
	S.	*0.02*			
	R.	*7,53.90*	*7,53.92*	*7,53.92*	*. .*

Token provision obtained through supplementary appropriation in December 2004 was towards foreclosure of the High Cost loan availed from Housing Development Finance Corporation based on the receivable from the outstanding balance in the House Building Advance sanctioned to Government servants under items (xiv) and (xv). Additional provision obtained through supplementary appropriation and enhancement of provision by reappropriation in March 2005 was towards repayment of principal on fresh loans availed from State Bank of India and Housing Development Finance Corporation for the purpose of foreclosing high cost Housing and Urban Development Corporation loans.

(xvi)	6003.00.109.I.AI. Loans from Housing Development and Finance Corporation Limited for Housing Building Advance to Government Employees -				
	O.	*22,50.00*			
	S.	*0.01*			
	R.	*2,37.84*	*24,87.85*	*24,87.85*	*. .*

Public Debt - Repayment (All charged)-*contd.*

Token provision obtained through supplementary appropriation and enhancement of provision by reappropriation in March 2005 were towards prepayment of certain high cost loans availed from HDFC.

	Head		*Total appropriation*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(xvii)	6003.00.104.I.AA. Housing -				
	O.	*7,09.64*			
	S.	*0.01*			
	R.	*75.35*	*7,85.00*	*7,85.00*	. .

Token provision obtained through supplementary appropriation in March 2005, was towards repayment of loans to General Insurance Corporation of India and additional provision by reappropriation in March 2005 was due to actual payment of principal to the financial institutions based on the repayment schedule.

	Head		*Total appropriation*	*Actual expenditure*	*Excess+ Saving-*
(xviii)	6003.00.108.I.AB. Industries -				
	O.	*1,40.00*			
	S.	*0.01*			
	R.	*71.37*	*2,11.38*	*2,11.37*	*-0.01*
(xix)	6003.00.108.I.AI. Milk Production and Dairy Development -				
	O.	*46.72*			
	S.	*0.01*			
	R.	*55.03*	*1,01.76*	*1,01.75*	*-0.01*
(xx)	6003.00.108.I.AK. Agriculture -				
	O.	*11.75*			
	S.	*0.01*			
	R.	*58.74*	*70.50*	*58.75*	*-11.75*
(xxi)	6003.00.109.BQ. Loans from Housing and Urban Development Corporation for Integrated Water Resources Management -				
	S.	*0.01*			
	R.	*25.99*	*26.00*	*26.00*	. .

	Head		*Total appropriation*	*Actual expenditure*	*Excess+ Saving-*
				(in lakh of rupees)	
(xxii)	6003.00.108.AF. Agro-Engineering Services -				
	O.	*44.76*			
	S.	*0.01*			
	R.	*22.12*	*66.89*	*66.89*	..

Token provision obtained through supplementary appropriation in and enhancement of provision by reappropriation in March 2005 under items (xviii) to (xxii) was towards prepayment of certain high cost loans availed from National Co-operative Development Corporation (NCDC) and Housing and Urban Development Corporation (HUDCO).

Reasons for the final saving under item (xx) have not been communicated (June 2005).

APPENDIX

STATEMENT SHOWING GRANTWISE DETAILS OF RECOVERIES ADJUSTED IN REDUCTION OF EXPENDITURE IN THE ACCOUNTS FOR 2004 - 2005

(Referred to in the Summary of Appropriation Accounts at page 13)

Number and title of grant or appropriation	*Budget Estimates*	*Actuals*	*Actuals compared with Budget estimates More(+) Less(-)*
(1)	(2)	(3)	(4)
	(In Thousands of Rupees)		
3. Administration of Justice			
Revenue			
Charged	6	3,53	+3,47
Voted	1,10	37,66	+36,56
4. Adi Dravidar and Tribal Welfare Department			
Revenue			
Voted	. .	1	+1
5. Agriculture Department			
Revenue			
Voted	1,25,84	20,70,84	+19,45,00
6. Animal Husbandry and Fisheries Department - Animal Husbandry			
Revenue			
Voted	. .	4	+4
7. Animal Husbandry and Fisheries Department - Fisheries			
Revenue			
Voted	. .	7	+7
9. Backward Classes, Most Backward Classes and Minorities Welfare Department			
Revenue			
Voted	. .	5	+5

APPENDIX - *contd.*

Number and title of grant or appropriation	*Budget Estimates*	*Actuals*	*Actuals compared with Budget estimates More(+) Less(-)*
(1)	(2)	(3)	(4)
	(In Thousands of Rupees)		
12. Co-operation, Food and Consumer Protection Department			
Revenue			
Voted	..	85,22,93	+85,22,93
Capital			
Voted	3,00,00	2,78,09	- 21,91
13. Energy Department			
Revenue			
Voted	..	70,23,45	+70,23,45
14. Environment and Forests Department			
Revenue			
Voted	32	90,89	+90,57
15. Finance Department			
Revenue			
Voted	1	34,89	+34,88
17. Handlooms, Handicrafts, Textiles and Khadi Department - Khadi, Village Industries and Handicrafts			
Revenue			
Voted	1,10,06	1,13,58	+3,52

APPENDIX - *contd.*

Number and title of grant or appropriation	*Budget Estimates*	*Actuals*	*Actuals compared with Budget estimates More(+) Less(-)*
(1)	(2)	(3)	(4)
	(In Thousands of Rupees)		
18. Health and Family Welfare Department			
Revenue			
Voted	15,01	46,00	+30,99
19. Higher Education Department			
Revenue			
Voted	. .	7,71	+7,71
20. Highways Department			
Revenue			
Voted	2,29,82,56	96,99,33	-1,32,83,23
21. Home Department - Police			
Revenue			
Voted	14	78	+64
23. Home Department - Prisons			
Revenue			
Voted	10	5	-5
24. Home Department - Motor Vehicles Acts - Administration			
Revenue			
Voted	6,10	30	-5,80
25. Housing and Urban Development Department			
Capital			
Voted	. .	3,45,37	+3,45,37

APPENDIX - *contd.*

Number and title of grant or appropriation	*Budget Estimates*	*Actuals*	*Actuals compared with Budget estimates More(+) Less(-)*
(1)	(2)	(3)	(4)
	(In Thousands of Rupees)		
26. Industries Department			
Revenue			
Voted	2,86,01	2,73,10	-12,91
Capital			
Voted	9,26,00	6,12,90	-3,13,10
27. Information and Tourism Department - Information and Publicity			
Revenue			
Voted	..	2,93	+2,93
28. Information and Tourism Department - Tourism			
Revenue			
Voted	..	1,07	+1,07
30. Information Technology Department			
Revenue			
Voted	1	..	-1
31. Labour and Employment Department			
Revenue			
Voted	91	6,64	+5,73
33. Municipal Administration and Water Supply Department			
Revenue			
Voted	2	..	-2

APPENDIX - *contd.*

Number and title of grant or appropriation	*Budget Estimates*	*Actuals*	*Actuals compared with Budget estimates More(+) Less(-)*
(1)	(2)	(3)	(4)
	(In Thousands of Rupees)		
36. Prohibition and Excise Department			
Revenue			
Voted	2	3,65,21	+3,65,19
38. Public Works Department			
Revenue			
Voted	1,32,13,07	1,38,43,14	+6,30,07
Capital			
Voted	2,21	6,46,49	+6,44,28
39. Revenue Department			
Revenue			
Voted	..	43	+43
40. Rural Development Department			
Revenue			
Voted	..	1,24,04	+1,24,04
42. Small Industries Department			
Revenue			
Voted	..	4,65,64	+4,65,64
43. Social Welfare and Nutritious Meal Programme Department			
Revenue			
Voted	..	2,34	+2,34

APPENDIX - *concld.*

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget estimates More(+) Less(-)
(1)	(2)	(3)	(4)
	(In Thousands of Rupees)		
45. Tamil Development - Culture and Religious Endowments Department - Hindu Religious and Charitable Endowments			
Revenue			
Voted	23,60,35	34,42,16	+10,81,81
46. Transport Department			
Revenue			
Voted	3,55	9,10	+5,55
48. Pension and Other Retirement Benefits			
Revenue			
Voted	..	7,25,93	+7,25,93
49. Relief on Account of Natural Calamities			
Revenue			
Voted	1,24,76,01	8,65,86,09	+7,41,10,08
Total			
Revenue *Charged*	6	3,53	+3,47
Total			
Revenue Voted	5,15,81,19	13,34,96,40*	+8,19,15,21
Capital Voted	12,28,21	18,82,85	+6,54,64
Total Voted	**5,28,09,40**	**13,53,79,25**	**+8,25,69,85**
Grand Total	**5,28,09,46**	**13,53,82,78**	**+8,25,73,32**

* Includes Rs 1,18,27,08 thousands being the recovery of overpayments relating to previous years under the Minor Head "911".

APPENDIX - contd.

Number and title of grant or appropriation	Budget Estimates	Actuals	Actuals compared with Budget estimates More(+) Less(-)
(1)	(2)	(3)	(4)
	(In Thousands of Rupees)		
45. Tamil Development - Culture and Religious Endowments Department - Hindu Religious and Charitable Endowments			
Revenue			
Voted	23,60,35	34,42,16	+10,81,81
46. Transport Department			
Revenue			
Voted	3,55	9,10	+5,55
48. Pension and Other Retirement Benefits			
Revenue			
Voted		7,25,93	+7,25,93
49. Relief on Account of Natural Calamities			
Revenue			
Voted	1,24,76,01	8,65,86,09	+7,41,10,08
Total			
Revenue Charged	6	3,53	+3,47
Total			
Revenue Voted	5,15,81,19	13,34,96,40	+8,19,15,21
Capital Voted	12,28,21	18,82,85	+6,54,64
Total Voted	**5,28,09,40**	**13,53,79,25**	**+8,25,69,85**
Grand Total	**5,28,09,46**	**13,53,82,78**	**+8,25,73,32**

Includes Rs 1,16,27,08 thousands being the recovery of overpayments relating to previous years under

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